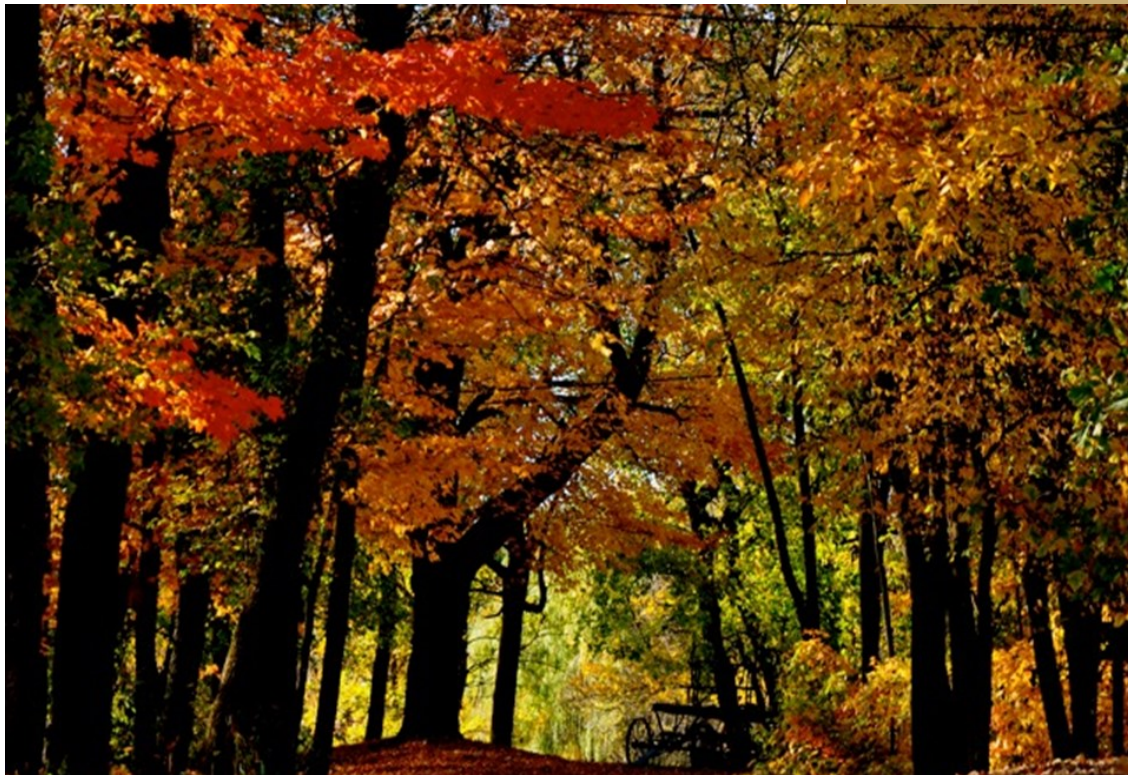


# **Village of Richfield Municipal Budget**

**Adopted: November 21, 2013**

## **2014**



*“Forward. Preserving... A Country Way of Life!”*



# Table of Contents

Letter to the Board.....	4
Village Board Profile.....	8
Village Boards and Commissions .....	8
Village Staff .....	9
Community Profile.....	10
History of the Village .....	11
Village Demographics .....	12
Location .....	14
Organization .....	15
Schools Serving Richfield .....	16
Financial Policies .....	17
Budget Highlights.....	19
Basis of Accounting .....	20
Budgeting Ordinance .....	21
Explanation of Budget Process .....	22
Long-Range Financial and Operational Plans .....	23
Financial and Statistical Information.....	27
Explanation of Village Funds .....	28
Budget Summary .....	29
Assessment Data .....	30
Taxing District Mill Rates .....	31
What's My Share .....	32
Living in Richfield, Cost for Services.....	34
Revenues.....	35
Expenses .....	47
Expenditures by Department .....	51
Village Board .....	52

# Table of Contents

Administrator .....	54
Deputy Clerk .....	58
Deputy Treasurer.....	62
Building Inspector .....	66
Public Works and Highway .....	70
Street Lighting .....	75
Transfer Station.....	75
Community Services and Planning .....	76
Non-Departmental Expenditures.....	81
Contracted Village Services.....	83
Legal Counsel .....	84
Assessor.....	84
Insurance .....	85
Engineering Services .....	85
Washington County Sheriff .....	86
Lake Patrol.....	87
Emergency Government .....	88
Pest Control .....	88
Richfield Volunteer Fire Company.....	89
Community Culture and Leisure.....	91
Parks .....	92
Richfield Historical Society .....	93
Taxes, Debt Service, Long-Term Obligations, and Capital Projects .....	95
Utility Districts.....	99
Assets.....	103
Capital Projects .....	109
Glossary .....	111

## **Letter to the Village Board from Joshua Schoemann, Village Administrator**

Dear President Jeffords, members of the Village Board, and citizens of the Village of Richfield,

It is an honor and a privilege to present, on behalf of the Village of Richfield, our 2014 General Fund and, for the first time, our 2014 Capital Improvement Fund budgets. This year's budgets are a direct reflection of the Village's diligent efforts to "maintain and personify small, responsible and accountable local government", in accordance with our Strategic Plan. Through a variety of initiatives in the past several months, the Village was able to find more efficient, effective and economical ways of doing business, ultimately resulting in a bigger bang for our tax dollar.



After nine months of tireless effort by our Village Staff, on Thursday, September 12 the Village hosted our annual budget workshop. Working together with the Village Board and various members of the community, we worked through the creation of the attached Budget. After thorough discussion and review, the Board directed Staff to put the final touches on the initial Staff draft, resulting in the third generation of our new budget format, now achieving the criteria of a Government Finance Officers Association (GFOA) Budget Award.

The attached budget truly is reflective of the "hopes and dreams" of our community. This budget places major emphasis on the achievement of strategic initiatives such as increased intergovernmental cooperation and long term planning, while also prioritizing the allocation of resources on our operational priorities. Some of the more notable initiatives are as follows:

- Continuation of three, and addition of a fourth, intergovernmental cooperation agreements
  - Richfield Joint School District – Lawn Maintenance and Snow Removal Agreements
  - Washington County Sheriff's Department – Law Enforcement Agreement
  - Villages of Slinger and Sussex – Shared Building Inspections Agreement
- Ongoing efforts to plan for the long-term management of village government and tax dollars
  - Initiation of inaugural Capital Improvement Program, Budget and Fund
  - Review of 2007 Village Facility Use Plan, and related plans
- Focus on efficient, effective, economical and equitable administration of road maintenance and snow removal operations
  - Addition of a third, year round, part-time Public Works Laborer to put extra effort into road maintenance (i.e. shouldering, tree trimming, ditching, etc.) and consistent/reliable snow plow operations
  - Addition of up to four, seasonal, part-time snow plow operators to provide more consistent/reliable snow plow operations, as well as a second shift of plowers
  - Addition of ninth snow plow route, as well as additional snowplow truck, to increase efficiency, effectiveness and equitability during large-scale snow events

While these efforts have resulted in various operational, planning and programmatic improvements, they have also continued the Villages long tradition of fiscal responsibility and excellence in budgeting. This is evidenced by the results, including the second lowest use of property tax levy as a percentage of overall spending since 2009. What does this mean practically speaking? This simply means that this year's budget ensures that more of your property tax dollars are going to road maintenance than any time in the past decade, and likely anytime in the history of Richfield.

YEAR	Transportation Aid/Tax Levy Allocation*
2014	\$626,704.00
2013	\$581,000.21
2012	\$591,000.00
2011	\$613,000.00
2010	\$574,256.00
2009	\$515,346.00
2008	\$598,981.00
2007	\$584,555.00
2006	\$546,500.00
2005	\$485,800.00

\*This does not include use of any reserve funds, nor Local Road Improvement Program (LRIP) funds.

What's more, now with the full implementation of the Capital Improvement Program - Plan, Budget and Fund - we are able to clearly articulate the planned management of the Village's long-term utilization of its reserve fund. This effort toward more professional and transparent management of the Village's finances, will allow our Staff, Board and Citizens to more easily follow the Village's carefully planned efforts to finance future capital projects with cash, rather than being forced to take out debt to finance the same. Between the following budget document and the 5-year Capital Improvement Plan you will be able to see the full picture of where each and every tax dollar is being spent.

As we enter 2014, we do so resolutely, focused on achieving the Village's Vision: *"Forward. Preserving...A Country Way of Life!"* We continue our dedication to maintaining that which we currently have, while continuing to get better at how we operate each and every day. Meanwhile, we patiently and pragmatically prepare for our future, with special efforts to ensure that future generations can continue the tradition of funding your local government without the need to go into significant debt.

Respectfully,

Joshua Schoemann  
Village Administrator



# Mission Statement

## Our Government

We value an accessible and efficient government that provides outstanding services to the community, financed by the right balance of residential, commercial, and agricultural property. We value civic engagement and community involvement in Village planning and decision making. We proactively anticipate the needs of the community and work hard to ensure that we have safe and well-maintained roads; clean and usable parks; and inviting community buildings. We have a thoughtful and responsible approach to taxation that minimizes the financial burden of living here while supporting the essential government services and programs that sustain the health, safety, and beauty of our Village.

## Our Philosophy

We effectively plan and manage Village growth to successfully blend our rural heritage with our modern way of life. We protect our diverse natural resources and environment. We treasure our small-town feel while investing in thoughtful business development that enhances the vitality of our community. We actively preserve our open spaces, our dark evening skies, and beautiful parklands. We responsibly manage our precious water resources and thoughtfully consider development to protect them.

## Our Community

We welcome new residents and honor our long-time residents way of life and traditions. We have active civic organizations that build community and share local traditions and events that celebrate our history and our promising future. Our parks and trails provide extensive recreational opportunities for those who live here—and those who are just visiting.



# 2012-2014 Goals and Objectives

## Review, Revise and Develop Land Use Planning Strategies in Accordance with the Village's Vision and Mission

- ♦ 10 year Comprehensive Plan Review
  - Community Build-out Analysis
- ♦ Comprehensive Park Plan
- ♦ Long-term Facility Plan
- ♦ Maintain and Administer Groundwater Protection Ordinance



## Maintain and Personify Small, Responsible and Accountable Local Government

- ♦ Seek, Develop and Cultivate Intergovernmental Cooperation
- ♦ Continue to Develop Organizational Policies and Procedures
  - Recodification of Village Ordinances
  - Financial Policy Manual
  - Village Policy and Procedure Manual
  - Employee Policy Manual Development
- ♦ Develop and Implement Transparent and Concise Budget
  - Capital Improvement Plan
  - Equipment Replacement Plan
  - Government Finance Office Distinguished Budget Presentation and Fund Award

## Promote Citizen Service via Effective and Meaningful Two-way Communication with Taxpayers, Residents and Businesses

- ♦ Administer Forums and Dialogue with Citizens
  - Community Forums
  - Public Information Meetings (Highway Improvement Program)
  - Open Door Policy
- ♦ Improve Internet and Social Media Efforts
  - Implementation of New Village Website
  - Expansion of Social Media Usage
- ♦ Develop Hard Copy Communication Tools
  - Newsletter Circulation
  - Construction Notices (Highway Improvement Program)

# Village Boards and Commissions

## Village Board

John Jeffords, President (center)

Dan Neu, Sandy Voss, Rock Brandner, and Bill Collins (left to right)



## Administrative Review Board

Village President John Jeffords, Chair

Trustee Dan Neu

Richard Becker

## Architectural Review Board

Bob Wirth, Chair

Jason Duehring

James Otto

Del Schmechel

(Vacant Seat)

## Board of Review

Carol Robinson, Chair

Trustee Sandy Voss, Vice-Chair

Rick Hillman

Sandra Stuetgen

Thomas Lechner

Donald Filipiak—1st Alternate

Rock Brandner—2nd Alternate

## Board of Appeals

Robert Bilda, Chair

Brian Gallitz

Jack Lietzau

Daniel Pittenger

Don Weiland

Justin Perrault—1st Alternate

Richard Schlei—2nd Alternate

## Park Commission

Tom Wolff, Chair

Paul Bernard

Virgil Dawson

Donald Filipiak

Ken Meeks

Larry Schmitt

Heidi Woelfel

## Plan Commission

James Otto, Chair

Donald Berghammer, Vice-Chair

Trustee Bill Collins

Kurt Bartel

Bob Lalk

Richard Melzer

Ray Cote



## **Village Staff**

**Joshua Schoemann**  
**Village Administrator/Clerk/Treasurer/Police Chief**

### **Administrative Services**

Jim Healy, Assistant to the Administrator  
Donna Jackson, Deputy Treasurer/Clerk  
Caroline Fochs, Deputy Clerk  
Joel Jaster, Building Inspector  
Greg Darga, Building Inspector II  
KateLynn Schmitt, Administrative Intern  
Margaret Runnells, Office Assistant

### **Public Works/Parks**

Mike Gauthier, Public Works Supervisor  
Bob Muesch, Shop Foreman  
Annie Stuetgen, Highway Department  
Dave Janzer, Highway Department  
Leon Schmitz, Park Laborer  
Brett Thicke, Park Laborer  
Ron Schlee, Recycling Center Supervisor

### **Police/Fire/Emergency Services**

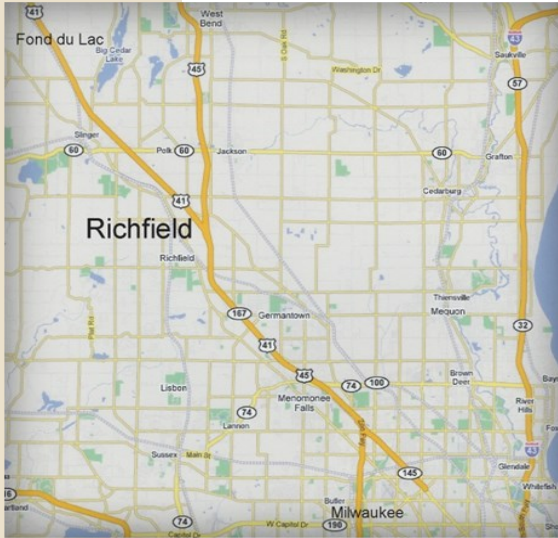
Chris Marks, Emergency Management Director  
Terry Kohl, Fire Chief  
Mike Anderson, Police Deputy  
Keith Kiupelis, Police Deputy

### **Private Contractors**

Associated Appraisals, Assessor  
John Macy, Arenz, Molter, Macy, Riffle and Larson, Attorney  
Ron Dalton, GAI Consultants, Inc., Engineer  
Kathie Jaster, Washington County Humane Society, Humane Officer  
Tim Schwecke, Civitek Consulting, LLC, Planning Consultant



# Community Profile



## Quick Facts about the Village of Richfield

**Population** – 11,366 (Wisconsin Department of Administration, 2013 Preliminary Estimate)

**History** – incorporated as a village in 2008

**Lifestyle** – family-oriented community with hardworking residents dedicated to building an economically sustainable Village

**Local Economy** – local and regional retail, construction, manufacturing and professional services

**Median Family Income** - \$87,281 (Source: 2010 Census Bureau)

**Area**— 36 square miles

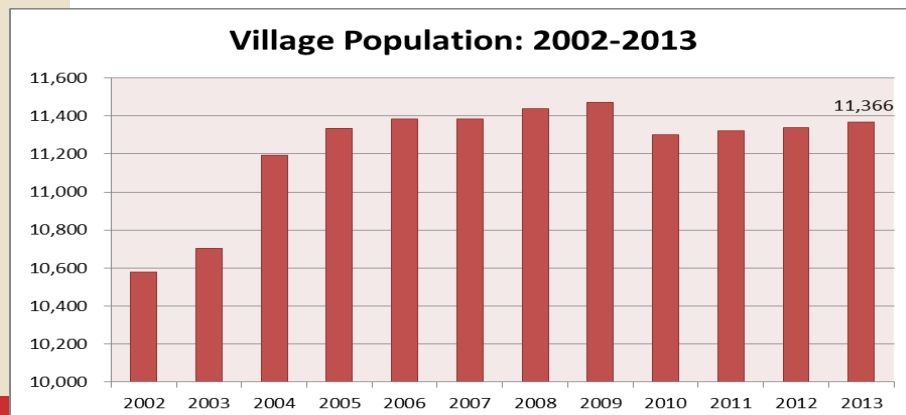
## Location, Location, Location

Richfield is located just off of Washington County's busiest highway, U.S. Highway 41. The benefits of Richfield's location include:

- ◆ 35 minutes to Miller Park, home of the Milwaukee Brewers
- ◆ 40 minutes to Bradley Center, home of Milwaukee Bucks
- ◆ 40 minutes to Lake Michigan lakefront and downtown Milwaukee
- ◆ An hour and a half to Lambeau Field, home of the Green Bay Packers
- ◆ A little over two hours to Chicago, IL

## Richfield Demographics

Richfield's total population includes 11,366 residents, with the average household size being 2.71 residents. The average travel time to work is 26 minutes. A number of residents move to Richfield to enjoy a small-town atmosphere while the highway access still allows them to enjoy a fairly quick commute.



# History of the Village

## Foundation

The Village of Richfield, originally the home of the Menomonee and Potawatomi people, is located in south-central Washington County. These areas were ceded by treaties ratified in 1831 by the Menomonee, and 1833 by the Potawatomi to the United States. The areas were then surveyed under the auspices of Garret Vliet, who was appointed United States deputy surveyor in 1835.

## Settlement

The first landowner of record in the Village of Richfield was Samuel Spivey, a surveyor with Vliet's group, who purchased 160 acres in 1841, although he did not settle there, but bought it for land speculation. By 1846, a formal township government had been established; and by 1848, most of the township land had been purchased by German (primarily from Hesse-Darmstadt), Irish, and a few scattered English immigrants where conditions in the homeland made it ripe for emigration to America. Most early settlers came with the intention of farming, but they brought with them skills which would prove useful in frontier life.

## Topography

The settlers found the land in Richfield fertile and well suited to agriculture (early subsistence farming, wheat production, and later milk cows) as well as well-watered due to its small creeks and streams. The two largest creeks being the Bark and Oconomowoc which, as part of the Rock River System, flows south through Illinois to the Mississippi River. The village also has several lakes within its boundaries – Bark, Amy Belle, Little and Big Friess, Lake Five and small Lake Chief Heineker a.k.a. Mud Lake.

## Development

Not only did Richfield have fertile, well-watered, scenic land, but it was also serviced by two railroads early in its history. This gave rise to commercial as well as passenger traffic on its way to summer lake activities and Holy Hill. The Village of Richfield became a bustling center with two hotels and a full complement of commercial establishments.

## Crossroad Communities

Other crossroad communities within the township borders – Colgate, Plat, Hubertus, and Pleasant Hill - developed as centers of activity providing services on a smaller scale to the surrounding families. Farming and agriculture, however, remained the dominant economic activity until rather recently. Despite the disappearance of many family farms and the sleepy state of its crossroads communities, one can today still view many historic remnants of the thriving agriculture and commerce of an earlier age set against a stage of unusual scenic beauty.



# Village Demographics

The Village of Richfield is a growing community with a family-oriented atmosphere. Richfield prides itself on being a safe area for residents to raise a family. Our friendly neighborhoods, safe environment, and welcoming community have attracted many families to our expanding community.

- ♦ Median age is 45
- ♦ Population 25 years and older is 7,936
- ♦ Population 65 years and older is 1,408

## Richfield's Workforce

With Richfield's close proximity to Milwaukee, the majority of residents commute to Milwaukee or close neighboring communities. However, as more quality employment opportunities become available in Richfield, more residents are taking advantage of working closer to home.

## Residents Type of Occupation

Residents living in Richfield in the labor force: 6,632  
Management, professional, and related occupations: 2,518  
Management, business, and financial occupations: 1,041  
Professional, related science, and social occupations: 1,477  
Sales and Office Occupations: 1,878  
All other: 282

## Income Comparison

Median household income: \$87,281  
Per capita income: \$37,086  
Richfield's median household income is above the state average, and unemployment levels are significantly below state average. The zip codes of Hubertus, Colgate, and Richfield, all located in the Village of Richfield, were recently ranked within the top 10 highest earning median salary income areas in the southeast Wisconsin, according to a Milwaukee Business Journal survey. Richfield continues to be a hardworking, safe, community with a flourishing workforce.

## Major Employers in Richfield

- ♦ Cabela's
- ♦ Strohwig Industries
- ♦ Piggly Wiggly
- ♦ Kettle Hills Golf Course

# Village Demographics

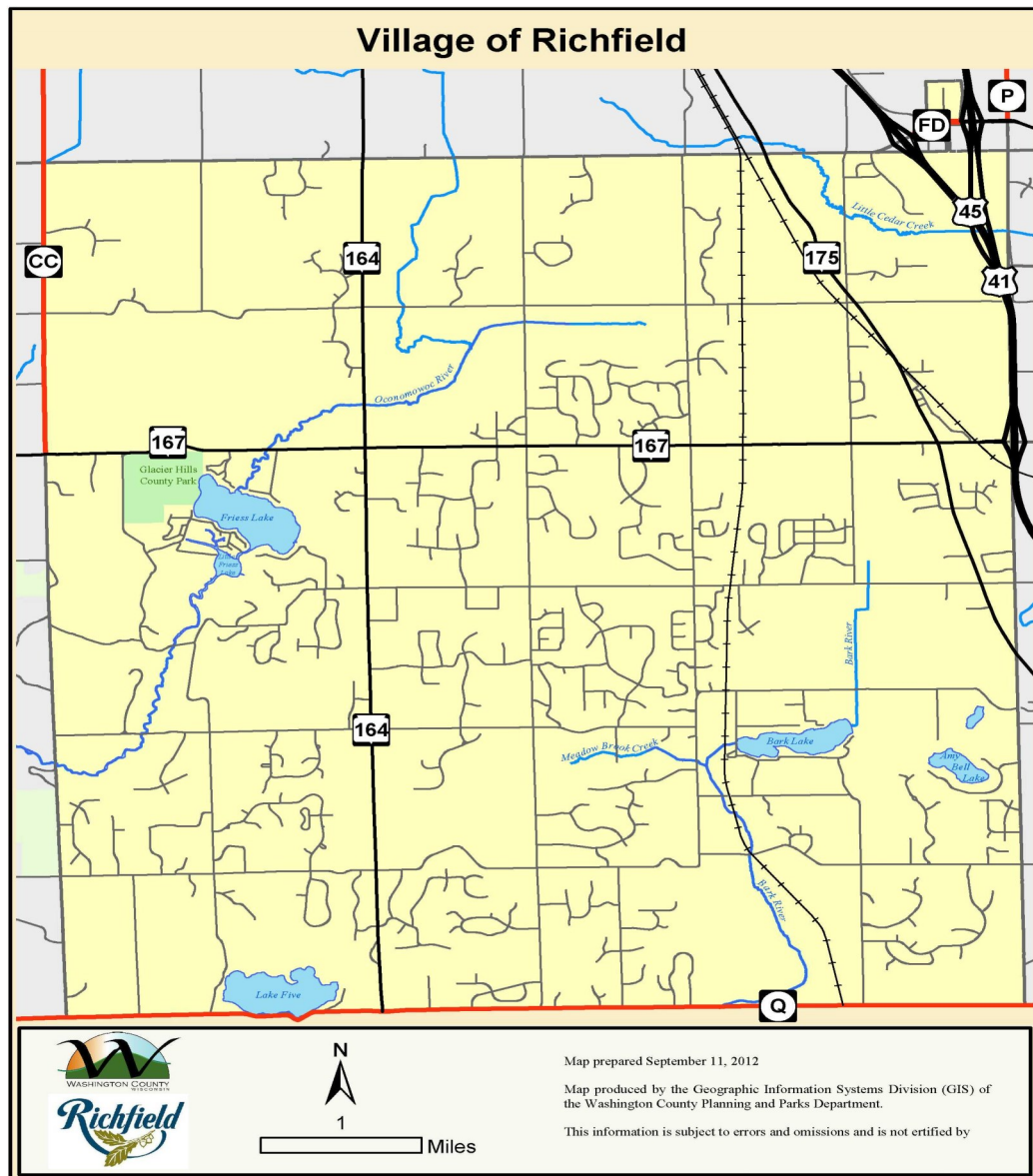
Category	Totals
<b>Population Data</b>	
Total Population	11,300
Male	5,774
Female	5,526
Average household size	2.71
Average family size	2.99
Population 25 years and over	7,936
Median Age (Years)	45.0
65 years and over	1,408
<b>Income and Labor Data</b>	
Median Household Income	87,281
Per capita income	37,086
In labor force	6,632
Mean travel time to work in minutes	26
Management, professional, and related occupations	2,518
Management, business, and financial occupations	1,041
Professional science and social occupations	1,477
Sales and office occupations	1,878
<b>Educational Data</b>	
High school graduate (includes equivalency)	2,226
Some college or associate's degree	2,469
Bachelor's degree or higher	2,572
<b>Housing Data</b>	
Total housing units	4,338
Owner-occupied housing units	3,972
Median value (dollars)	288,300
Renter-occupied housing units	198
Vacant housing units	168
<b>Business Data</b>	
Professional, scientific, and technical services	25
Other services (except public administration)	21
Retail trade	20
Administrative and Support and Waste Management and Remediation Services	12
Health care and social assistance	6
Arts, entertainment, and recreation	7

Information obtained from the 2010 U.S. Census Bureau



# Location

The Village of Richfield is located in south central Washington County, Wisconsin. The Village is serviced by major roadways such as County Roads Q and CC, State Highways 164, 167, and 175, and U.S. Highways 41/45. Below is the Village map outlining the municipal boundaries and major thoroughfares.

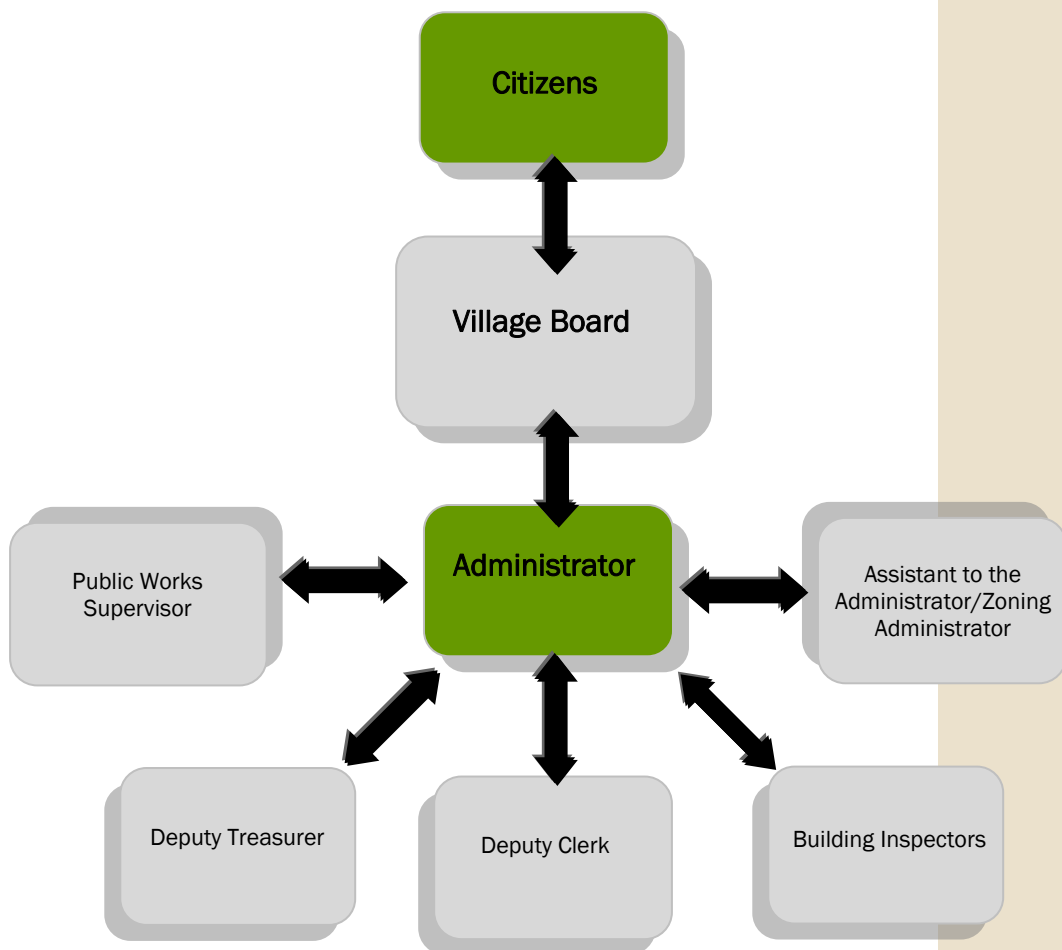




# Organization

The Village operates with a Village Administrator supervising five Village departments: Treasurer, Clerk, Planning, Inspections and Highway Department. The Village Administrator is appointed by the Village Board, and is responsible for the proper administration of the business affairs of the Village. The Richfield Village Board is comprised of a President and four Trustees elected at-large and the term of office of the President and all Trustees is two (2) years.

## Village Organization Radial



# Schools Serving Richfield

The Village is served by five school districts: Richfield, Friess Lake, Slinger, Hartford, and Germantown. Each district offers comprehensive educational programs for students in grades kindergarten through high school. Richfield residents attend Richfield Elementary School, Friess Lake School, Plat Elementary School, Slinger Elementary School, and Amy Belle School for education Kindergarten through 8<sup>th</sup> grade. There are also private schools in the Richfield area which include Crown of Life Evangelical Lutheran School, St. Gabriel Catholic School, and St. Augustine Incorporated School. Hartford Union High School, Germantown High School and Slinger High School are available for the students of these schools to continue their education through 12<sup>th</sup> grade.



Friess Lake School



Richfield Elementary School



Plat Elementary School



Amy Belle School



St. Gabriel School



Crown of Life Evangelical Lutheran School



St. Augustine Incorporated School



Hartford Union High School



Germantown High School



Slinger High School

# Financial Policies

## Budget Operating and Development Policy

Adopted on a basis consistent with generally accepted accounting principles, the operating budget shall serve as the annual financial plan for the Village and act as the policy document for implementing the Village Board goals and objectives. The budget shall provide Staff the resources necessary to accomplish Board determined service levels. Village Staff shall submit to the Village Board a proposed annual budget for the calendar year commencing the following January 1st. The annual budget includes proposed expenditures and the means of financing them. The Village's annual budget document will be presented by department, with a logical breakdown of programs and line-item details. Separate summary budget information will also be presented for discussion and reviewed by the Board and the public.

## Fund Balance Policy

The intent of this policy is to insulate the Village from large, unanticipated one-time expenditures or revenue reductions resulting from external changes; to provide funds to allow the Village to respond to unforeseen emergencies; to establish and maintain a pay as you go capital improvement fund attempting to minimize the need for long-term debt; to provide sufficient working capital to eliminate the need for short-term borrowing due to the timing of the receipt of short-term receivables and the remittance of short-term payables; to comply with GASB 54 while achieving the purposes as described above.

## Investment Policy

The purpose of the investment policy is to formalize the framework for the Village's daily investment activities to include scope, objectives, authority, standards of prudence, authorized institutions, investment type, collateralization and diversification. The guidelines are intended to allow the investment officer to function properly within the parameters of responsibility and authority, yet specific enough to adequately safeguard the investment assets.

## Capitalization Policy

To establish a general policy for capitalized fixed assets including standards for valuation of assets with a useful life greater than one-year.

## Purchasing Policy

The purpose of this policy is to provide safeguards for maintaining a procurement system of quality and integrity which is deserved by Village taxpayers for the fair and equitable treatment of all persons involved in public purchasing by the Village of Richfield, and to provide guidance and procedures to be followed for the procurement of goods and services for all departments.



# Financial Policies

## Escrow/Letters of Credit Policy

The purpose of this policy is to create guidelines for Village staff to correctly and adequately assure that developers reimburse the Village for costs the Village incurs associated with coordination, communication, legal, engineering, inspection, and planning of new developments within the Village of Richfield, and to guarantee that the developer timely completes development projects, and warrants such improvements as required by Village ordinances and development agreements, within the Village of Richfield. The escrow account created will be used for costs associated with these services and upon completion, any remaining funds will be returned to the developer. The letter of credit will serve as a financial guarantee.

## Red Flag Policy and Identity Theft Prevention Program

To establish an Identity Theft Prevention Program designed to detect, prevent and mitigate identity theft in connection with the opening of a covered account or an existing covered account and to provide for continued administration of the Program in compliance with Part 681 of Title 16 of the Code of Federal Regulations implementing Sections 114 and 315 of the Fair and Accurate Credit Transactions Act (FACTA) of 2003.

## Revenue Policy

The Village needs to maintain a diversified and stable revenue base to shelter it from unanticipated fluctuations as well as to minimize reliance on the property tax.

## User Fee Policy

User fees may be charged when the Village finds it cost-effective and administratively feasible to do so.



# Budget Highlights

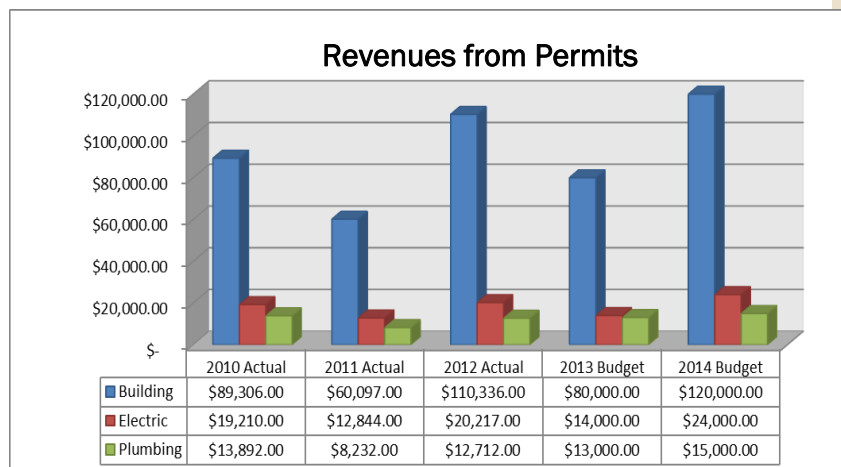
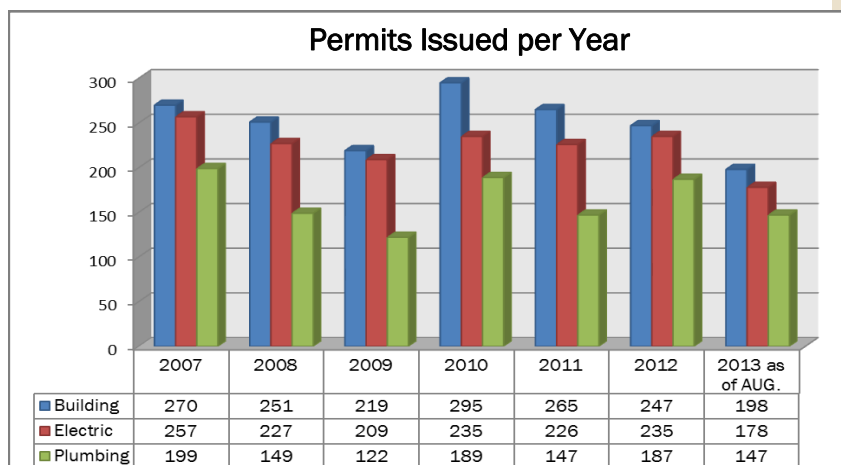
## Economy

When the recession began in 2008 the Village was fortunate enough to see continued economic development and be largely unaffected by it. Issuance of building, electrical, and plumbing permits finally dropped off in 2011. In 2012 permits were expected to continue declining but instead building permit revenue saw a significant increase. Year end estimates for 2013 and projections for 2014 are expected to remain about the same.

## Building Inspector Changes

Seeking, developing, and implementing intergovernmental cooperation has been a continued goal of the Village. In September of 2013 Richfield hired a new Building Inspector Greg Darga, and inspection services for the Village's of Sussex and Slinger are now covered by the two Richfield building inspectors. While Richfield took on the costs associated with a new inspector all three communities are now saving by utilizing the inspection services of two people instead of three.

### Permit Comparison 2007-2013



# Budget Highlights Cont. and Basis of Accounting

## Succession Planning

The budget will likely be affected for a number of reasons due to staff overlap, training, change, and retention in the coming budget cycles. The Village is attempting to utilize all in-house staff members as a way to avoid the costs affiliated with recruiting, training, and affiliating with the organization. Succession planning ultimately will help the Village save time and money down the line.

## Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources (current assets less current liabilities) or economic resources (all assets and liabilities). The basis of accounting indicates the timing of transactions or events for recognition in the financial report.

The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Non-exchange transactions, in which the Village gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Village considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.



# Village Budgeting Ordinance

## Chapter 40. Finance and Taxation

### §40-6. Budget.

- A. Annually, on or before October 1, each officer, department, or board shall file with the Administrator/Clerk an itemized statement of disbursements made to carry out the powers and duties of such officer, department, or board during the current fiscal year to date, and a detailed statement of the receipts and disbursements on account of any special fund under the supervision of such officer, department, or board during such year, and of the condition and management of such funds; also detailed estimates of the same matters for the remainder of the current fiscal year and for the ensuing fiscal year. Such statements shall be presented in the form prescribed by the Clerk and shall be designated as the departmental estimates and shall be as nearly uniform as possible for the main divisions of all departments.
- B. The Village Administrator shall consider such departmental estimates in consultation with the department head and shall then determine the total amount to be recommended in the budget for such department or activity.
- C. As per the budget calendar as determined by the Village Administrator and Village President, the Village Administrator, with the assistance of the Village staff, shall prepare and submit to the Village Board a proposed budget presenting a financial plan for conducting the affairs of the Village for the ensuing calendar year.
  - 1) The budget shall include the following information:
    - (a) The expense of conducting each department and activity of the Village for the ensuing fiscal year and corresponding items for the current year and last preceding fiscal year, with reasons for increase and decrease recommended as compared with appropriations for the current fiscal year.
    - (b) An itemization of all anticipated income of the Village from sources other than general property taxes and bonds issued, with a comparative statement of the amounts received by the Village from each of the same or similar sources for the last preceding and current fiscal year.
    - (c) An itemization of the amount of money to be raised from general property taxes which, with income from other sources, will be necessary to meet the proposed expenditures.
    - (d) Such other information as may be required by the Village Board.
  - 2) The Board shall publish a summary of the budget as required by law and provide a reasonable number of copies of the detailed budget thus prepared for distribution to citizens.
- D. The Village Administrator shall submit to the Board, at the time the annual budget is submitted, the draft of an appropriation resolution providing for the expenditures proposed for the ensuing fiscal year. Upon the submission of the proposed resolution to the Board, it shall be deemed to have been regularly introduced therein. The Board shall hold a public hearing on the budget and the proposed appropriation resolution, as required by law. Following the public hearing, the proposed appropriation resolution may be changed or amended and shall take the same course as other resolutions.
- E. The Village Board may, pursuant to § 65.90(5), Wis. Stats., by a two-thirds vote of the entire membership, transfer any portion of an unencumbered balance of an appropriation to any other purpose or object.
- F. No money shall be drawn from the treasury of the Village, nor shall any obligation for the expenditure of money be incurred, except in pursuance of the annual resolution, or of such

# Budgeting Ordinance Cont. and The Budget Process

resolution when changed as authorized by Subsection E of this section. At the close of each fiscal year, any unencumbered balance of an appropriation shall revert to the general fund and shall be subject to reappropriation, but appropriations may be made by the Village Board, to be paid out of the income of the current year, in furtherance of improvements or other objects or works which will not be completed within such year. Any such appropriation shall continue in force until the purpose for which it was made shall have been accomplished or abandoned.

## The Budget Process

The budget process is continual; year-round, but increases in intensity starting in the month of June when individual departments begin to put together their respective goals and accomplishments for the year. During this time department heads receive input from the commissions and boards on what will be required for the following year's operations. In late August, department heads submit to the Village Administrator and Deputy Treasurer proposed operating budgets for the fiscal year which commences January 1st. The operating budget includes proposed expenditures and means of financing them.

In September through the month of October, the Village Administrator schedules budget workshops which occur with Village Staff, Board members and the public. The workshops present an opportunity for members of the community to help mold the final annual budget. Copies of the completed budget are made available for public viewing through the Deputy Treasurer and via the Village website.

In accordance with Wisconsin Statutes Section 65.90(3), a Class I public notice is published at least 15 days prior to the public hearing. The public budget hearing is held by the Village Board during the month of November. At this meeting the Village Board approves by resolution the proposed budget and sets the associated tax levy.

### 2014 Budget Schedule

July 18th	Budget team meets to discuss goals and objectives for budget improvements.
July 18th	Village Board provides high level financial goals and objectives for budget development.
July 25th	Budget team presents goals and objectives for budget improvements, and distributes budget spreadsheets to Department Heads.
August 16th	Department Heads first drafts given to Administrator.
August 30th	Administrator and Treasurer distribute first budget draft to Staff.
September 2nd	Budget team presents entire budget rough draft to Staff.
September 12th	Budget Workshop.
October 11th	Goals, Objectives, and Accomplishments to Administrative Intern for budget updates.
November 4th	Budget document printed copies completed.
November 7th	Budget publishing
November 21st	Official Public Hearing and final budget approved.

# Long-Range Financial and Operational Plans

The Village of Richfield is very proud of its history and devotion to fiscal responsibility. It is a reputation that requires intense financial analysis and planning throughout the years. Every financial decision comes under harsh scrutiny by the Village Administrator and the Village Board. The public also has a chance to steer the budget process through attending budget workshops and Board meetings.

In June 2011, the Village created a separate ad-hoc financial planning committee to put together detailed policies for the future of Richfield's finances. This committee's first task was to develop an investment policy for the Village. That policy was later presented to the Board and approved.

In 2012 through 2013 the financial policy manual grew. The Board approved the following list of financial policies: **Purchasing Policy approved on 5/1/2012, Budget Operating and Development Policy approved on 8/3/2012, Capitalization Policy approved on 10/1/2012, User Fee Policy approved on 1/1/2013, Fund Balance Policy approved on 1/2/2013, and the Revenue Policy approved on 6/1/2013.**

Descriptions of these policies are included in the financial policies section of the budget.

In addition to financial planning, the Village has identified a collection of projects to be completed in 2012-2014. These projects will require cooperative efforts from all Village Staff members and the citizens supporting the Village by their service on various boards and commissions. The timelines for these projects are long-term with most having an expected completion date between 2012 and 2014. Each task endorses the overall themes of providing exceptional citizen service and preserving the 'Country Way of Life'. Each project is detailed below, and page 25 provides a graphic view of how each Village department will complete the projects under the direction of the Administrator.

## Build-out Analysis

The location of major roadways such as US 41/45, STH 175, STH 164, and STH 167 within the Village limits are great assets to Richfield. To capitalize on these transportation corridors, the Village in 2013 undertook an innovative study to analyze the effects of different land uses on the overall tax rate for the Village. Village Staff, with the assistance from the Plan Commission and the community, carefully analyzed various scenarios for development in the northeast corner of the Village which was previously identified in 2004 as the Village's main commercial corridor. This adopted plan will aim to benefit both the Village of Richfield, its residents, and local business owners for years to come and will be a part of the appendix in the 10-year Comprehensive Plan Review for historical reference.

## 10-Year Comprehensive Plan Review

The Village has strived to adhere strictly to its Comprehensive Plan since its origination in November 2004. The document has aided the Village through years of much growth and change. 2014 will be the 10-year mark and to ensure the Plan continues to be relevant to Village needs, both present and future, it will require a detailed review. The Village

# **Long-Range Financial and Operational Plans, Contd.**

Administrator and Assistant to the Administrator continue to work on the 10-Year Comprehensive Plan Review and it's completion timeframe is early 2014.

## **Recodification of Village Ordinances**

The changes the Village has gone through in the recent years can be reflected in the many changes made to the Village Code. Periodically reviewing the code and keeping it up to date reduces the possibility of inconsistencies, duplications, and conflicts. With newly recodified Village ordinances, the Village is better able to ensure standards of code enforcement. The Deputy Clerk has been coordinating this project it was completed in mid-2013.

## **Capital Improvement Plan**

A Capital Improvement Plan assists with planning for expenses that will require substantial amounts of funds. This is done with considerable thought and consideration to allow Village staff time to prepare for future projects. In spring of 2013 Village staff distributed their first Capital Improvement Plan. This Plan highlighted improvements for roads, facilities, and various capital projects for a period of five years. Each year department heads and staff will coordinate together to update the plan and reestablish the distribution of funds for capital improvement projects in the upcoming year.

## **Facility and Building Plan**

Also linked to the Capital Improvement Plan, the Facility and Building Plan will be created by the Building Inspector and Village Administrator, with the help of the Deputy Treasurer/Clerk. Various improvements to the Village Hall and the Public Works Building will be required in coming years and the Facility and Building Plan will establish timelines for these improvements to occur. This plan is needed so the Village can budget the appropriate funds to complete these improvements. Scheduled review/revision of the plan is 2014.

## **Budget Improvement**

Historically the Village has operated with a budget laid out as simply as possible. While this document did contain all the necessary information, it was lacking in description, detail, and to the outside reader was difficult to understand. The current budget marks the third year of the budget improvement project. It is the hope of the Village Administrator that in a few short years the Village budget will become a guide, which any resident can easily refer to and read. This project will contain valuable beginnings in benchmarking and performance measurement processes in every Village department that will give a more accurate picture of the status of Village operations from year-to-year. This project is ongoing, headed by the Deputy Treasurer/Clerk, Deputy Clerk, and Administrative Intern.

# Long-Range Financial and Operational Plans, Contd.

## Policy and Procedure Manual

There are numerous Village operations that are not outlined within Village code. Policies are used to establish standards among the different Village departments and staff members. Early in 2011 Richfield Staff began work in adding to the existing manual with new policies on village procedures. This ongoing process ensures efficiency, equitability, clarity and legality of Village actions. To date, thirty policies have been approved by the Village Board. All of Village staff will be involved with developing policies in their area of expertise.

## Permit and Licensing Process Improvement

One of the most common tasks of the Village is processing permits and licenses for various reasons. Many of the procedures followed in these operations have not been updated in many years. The Deputy Clerk will focus on improving operator and liquor licensing, the Building Inspector continues to maintain a fair permit fee that covers Village costs, and the Planning and Zoning Administrator will strive to improve the zoning permit processes.

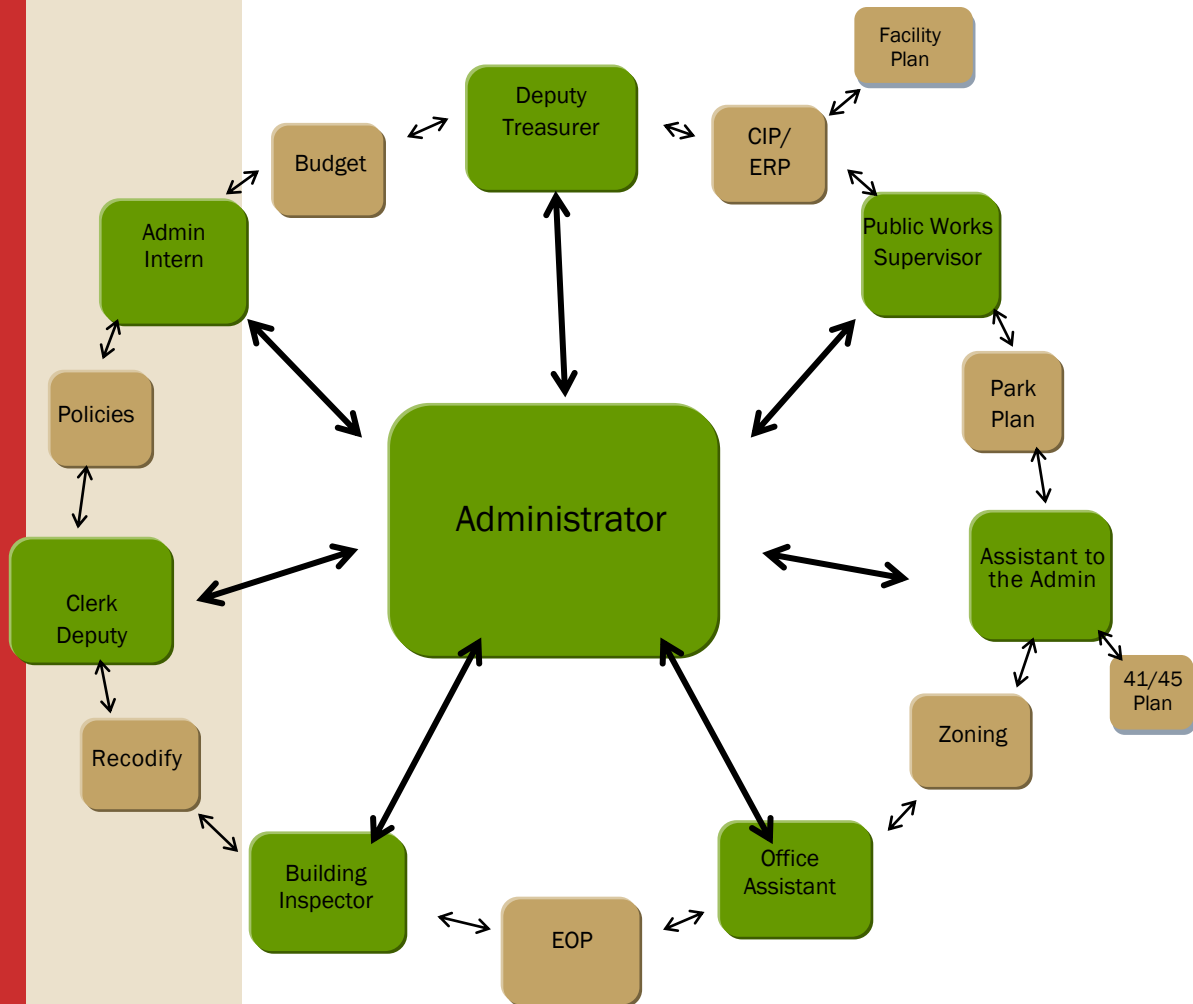
## Intergovernmental Cooperation Development

The Village of Richfield wishes to set an example of collaboration and cooperation for its residents by establishing working partnerships with other public entities in the Richfield area. These cooperative relationships can result in more efficient operations and a better use of resources. The Village of Richfield first started this endeavor with developing a new intergovernmental relationship with the Richfield School District and WCSD and in September of 2013 set new cooperation landmarks by consolidating Building Inspection Services between the Village's of Richfield, Slinger, and Sussex.



## Long-Range Financial and Operational Plans, Contd.

Below is the radial chart of segregated responsibilities and duties.





# Financial and Statistical Information



# Explanation of Village Funds

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the Village can be divided into two categories: governmental funds and Proprietary funds.

**General Fund**– The general fund is the chief operating fund of the Village of Richfield. This fund accounts for the normal activities of the Village. The major revenue sources for this fund are the tax levy, intergovernmental revenues, licenses and permits, fines, interest income and charges for services. The major expenditures for this fund are public works, public safety and general government.

**Proprietary Funds** – These funds are used to account for assets held by the Village as an agent for private individuals and organizations.

- ♦ **Utility Funds**– The Village maintains three utility fund accounts for street lighting. These are the Bark Lake Utility, Richfield Utility and the Richfield Utility District #2. These are actual utility districts and instead of going on the tax bill as a special assessment, these are districts with an equalized value.
- ♦ **Impact Fee Funds**– The Village operates with impact fee fund accounts. These accounts manage the expenditures and revenues for the Village, and pay for common expenses that residents of the Village pay for together. The Park Capital Fund, and Fire Station Fund are the funds Richfield maintains.
- ♦ **Capital Improvement Fund**– To ensure proper accounting and financial management the Village created and maintains a Capital Fund for the purposes of financing and accounting for the cost of Capital Improvement Projects. This is accounted for in the Financial Statement of the Annual Auditor's Report and continues to be maintained by the Village Treasurer.



# 2014 Budget Summary

	2012 ACTUAL	2013 BUDGET	2014 PROPOSED BUDGET	% CHANGE FROM 2013 BUDGET
<b>GENERAL OPERATING FUND:</b>				
<b>REVENUES:</b>				
PROPERTY TAXES	2,421,309	2,429,299	2,446,780	0.72%
OTHER TAXES	1,732	1,550	1,634	5.42%
INTERGOVERNMENTAL	574,234	575,439	690,431	19.98%
LICENSES AND PERMITS	200,194	165,045	222,255	34.66%
FINES, FORFEITURES AND PENALTIES	227	400	405	1.25%
PUBLIC CHARGES FOR SERVICES	54,341	39,350	48,460	23.15%
INTEREST INCOME	12,125	15,700	13,700	-12.74%
MISCELLANEOUS REVENUES	124,514	103,005	114,412	11.07%
SPECIAL ASSESSMENT INCOME-RIVERVIEW DR	8,134	8,140	8,140	0.00%
SPECIAL ASSESSMENT INCOME - SOUTHSHORE DR	3,895	1,404	1,404	0.00%
TRANSFER FROM DESIGNATED FUNDS		206,300	23,750	-88.49%
<b>TOTAL REVENUE</b>	<b>3,400,705</b>	<b>3,545,632</b>	<b>3,571,371</b>	<b>0.73%</b>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	641,844	594,429	654,407	10.09%
PUBLIC SAFETY	929,628	955,938	1,023,486	7.07%
PUBLIC WORKS	1,748,802	1,656,771	1,539,337	-7.09%
PARKS/RECREATION	113,219	129,906	143,391	10.38%
CONSERVATION AND DEVELOPMENT	122,398	147,403	129,564	-12.10%
CONTINGENCY	61,293	45,000	65,000	44.44%
DEBT SERVICE - RIVERVIEW DRIVE	14,183	11,084	14,183	27.96%
DEBT SERVICE - SOUTH SHORE	2,002	5,101	2,003	-60.73%
<b>TOTAL EXPENDITURES</b>	<b>3,633,369</b>	<b>3,545,632</b>	<b>3,571,371</b>	<b>0.73%</b>
<b>TAX LEVY</b>	<b>2,421,309</b>	<b>2,429,299</b>	<b>2,446,780</b>	<b>0.72%</b>
<b>TAX RATE PER THOUSAND</b>	<b>1.6422</b>	<b>1.6522</b>	<b>1.6686</b>	<b>0.99%</b>
<b>CAPITAL IMPROVEMENT FUND</b>				
<b>REVENUES:</b>				
	<b>2012 ACTUAL</b>	<b>2013 PROJECTED</b>	<b>2014 PROPOSED BUDGET</b>	
TRANSFER FROM GENERAL FUND			852,802	
TRANSFER FROM CAPITAL IMPROVEMENT FUND			238,350	
<b>EXPENSES:</b>				
CAPITAL OUTLAYS			877,153	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-232,664	-29,085	211,098	
<b>BEGINNING FUND BALANCE</b>	<b>1,996,360</b>	<b>1,763,696</b>	<b>1,734,611</b>	
<b>ENDING FUND BALANCE</b>	<b>1,763,696</b>	<b>1,734,611</b>	<b>1,945,709</b>	
<b>IMPACT FEE BUDGET</b>				
	<b>2012 REVENUES</b>	<b>2013 REVENUES</b>	<b>% CHANGE</b>	
PARK IMPACT FEES	15,209	11,980	-21%	
FIRE IMPACT FEES	7,038	20,744	195%	

The following are the proposed levys for all funds of the Village of Richfield for 2014:

	General Fund	Richfield Utility	Richfield Utility #2	Bark Lake Utility
TOTAL REVENUES	1,124,591		-	-
TOTAL EXPENDITURES	3,571,371	3,375	1,370	2,622
EXCESS	(2,446,780)	(3,375)	(1,370)	(2,622)
PROPERTY TAX CONTRIBUTIONS	2,446,780	3,375	1,370	2,622

	Total Levy Amounts per Budget Year			
	2012	2013	2014	
GENERAL FUND	2,421,309	2,429,299	2,446,780	
RICHFIELD UTILITY	3,375	3,375	3,375	
BARK UTILITY	2,622	2,622	2,622	
RICHFIELD UTILITY #2	1,370	1,370	1,370	
<b>Total</b>	<b>2,428,676</b>	<b>2,436,666</b>	<b>2,454,147</b>	<b>0.72%</b>

The Village's Outstanding General Obligation Debt at December 31, 2013 is \$ 0

Joshua Schoemann  
Village Administrator

WNAXLP



# 2013 Village Statement of Assessment



REAL ESTATE	PARCELS OF LAND	IMPROV.	ACRES	LAND VALUE	IMPROV. VALUE	TOTAL
RESIDENTIAL	4,734	4,316	7,130	\$456,937,400	\$867,203,300	\$1,324,140,700
COMMERCIAL	129	90	879	\$25,497,400	\$62,481,100	\$87,978,500
MANUFACTURING	21	20	101	\$2,498,500	\$18,000,000	\$20,498,500
AGRICULTURAL	517	0	5,895	\$1,415,600	\$0	\$1,415,600
UNDEVELOPED LAND	293	0	2,093	\$2,371,300	\$0	\$2,371,300
AGRICULTURAL FOREST	120	0	907	\$2,569,700	\$0	\$2,569,700
FOREST LANDS	28	0	334	\$1,807,700	\$0	\$1,807,700
OTHER	48	47	121	\$6,397,900	\$5,684,900	\$12,082,800
<b>TOTAL</b>	<b>5,890</b>	<b>4,453</b>	<b>17,462</b>	<b>\$499,495,500</b>	<b>\$953,369,300</b>	<b>\$1,452,864,800</b>
PERSONAL PROPERTY	PROPERTY OWNED					VALUE
BOATS	1					\$500
MACHINERY, TOOLS	115					\$6,337,200
FURNITURE	197					\$5,517,700
ALL OTHER	137					\$1,606,700
IMPROVEMENTS ON LEASED LAND	1					\$40,000
COMPUTER EQUIPMENT	136					
<b>TOTAL</b>						<b>\$13,502,100</b>
<b>AGGREGATE ASSESSED VALUE</b>						<b>\$1,466,366,900</b>

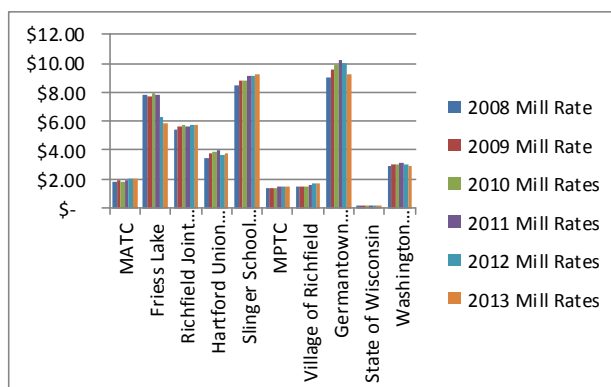
# Taxing District Mill Rates

Tax distribution amounts are calculated by finding the mill rate per \$1,000 assessed property value. Millage rates are most often found in personal property taxes, where the expressed millage rate is multiplied by the total taxable value of the property to arrive at the property taxes due. Millage rates are also used by school boards to calculate local school taxes to be collected, based on a derivation of the total property value within school district boundaries.

The Village bills and collects its own property taxes and also levies for the Richfield School District, Friess Lake School district, Germantown School District, Slinger School District, Hartford-Union School District, Milwaukee Area Technical College, Moraine Park Technical College, Washington County and the State of Wisconsin.

Property taxes consist of taxes on real estate and personal property.

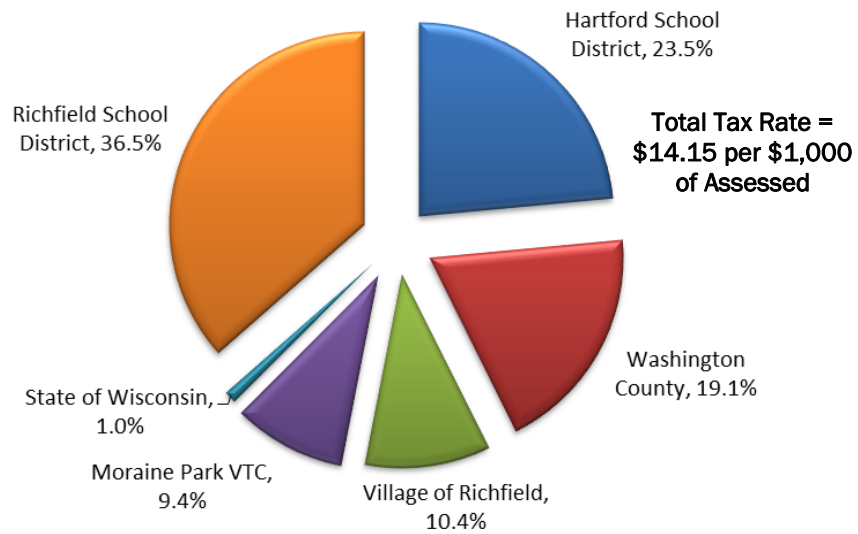
TAXING DISTRICT	2008	2009	2010	2011	2012	2013
MILWAUKEE AREA TECHNICAL COLLEGE	\$1.84	\$1.91	\$1.85	\$1.97	\$2.05	\$2.01
FRIESS LAKE SCHOOL	\$7.81	\$7.69	\$7.98	\$7.83	\$6.32	\$5.89
RICHFIELD JOINT DISTRICT #1	\$5.40	\$5.63	\$5.72	\$5.69	\$5.80	\$5.72
HARTFORD UNION HIGH SCHOOL	\$3.48	\$3.82	\$3.94	\$3.96	\$3.72	\$3.77
SLINGER SCHOOL DISTRICT	\$8.51	\$8.76	\$8.76	\$9.13	\$9.19	\$9.27
MORAIN PARK TECHNICAL COLLEGE	\$1.35	\$1.38	\$1.40	\$1.50	\$1.49	\$1.48
VILLAGE OF RICHFIELD	\$1.50	\$1.53	\$1.52	\$1.64	\$1.65	\$1.67
GERMANTOWN SCHOOL	\$9.00	\$9.58	\$9.89	\$10.25	\$9.97	\$9.30
STATE OF WISCONSIN	\$0.17	\$0.17	\$0.16	\$0.17	\$0.16	\$0.16
WASHINGTON COUNTY	\$3.01	\$3.01	\$2.98	\$3.14	\$3.03	\$2.95



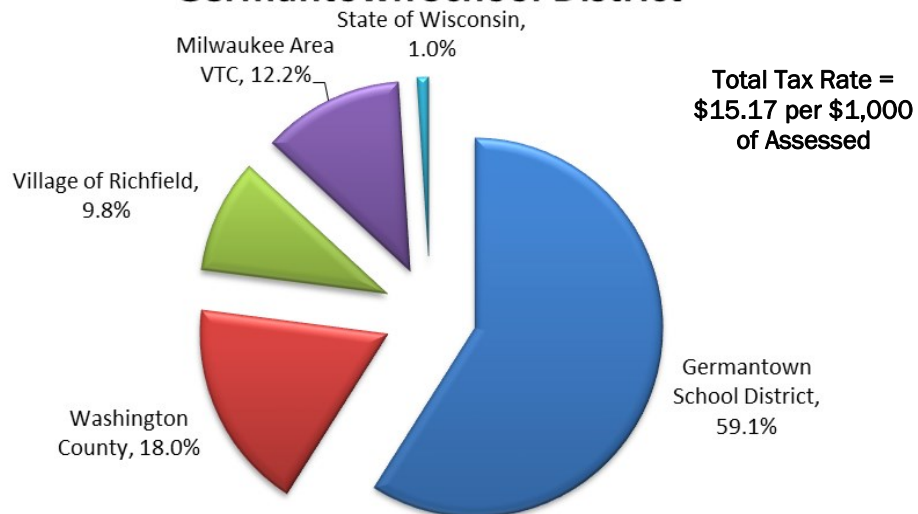
# What's My Share

## WHERE DO YOUR PROPERTY TAX DOLLARS GO? 2013 Property Tax Distribution Amounts

### Richfield and Hartford School Districts



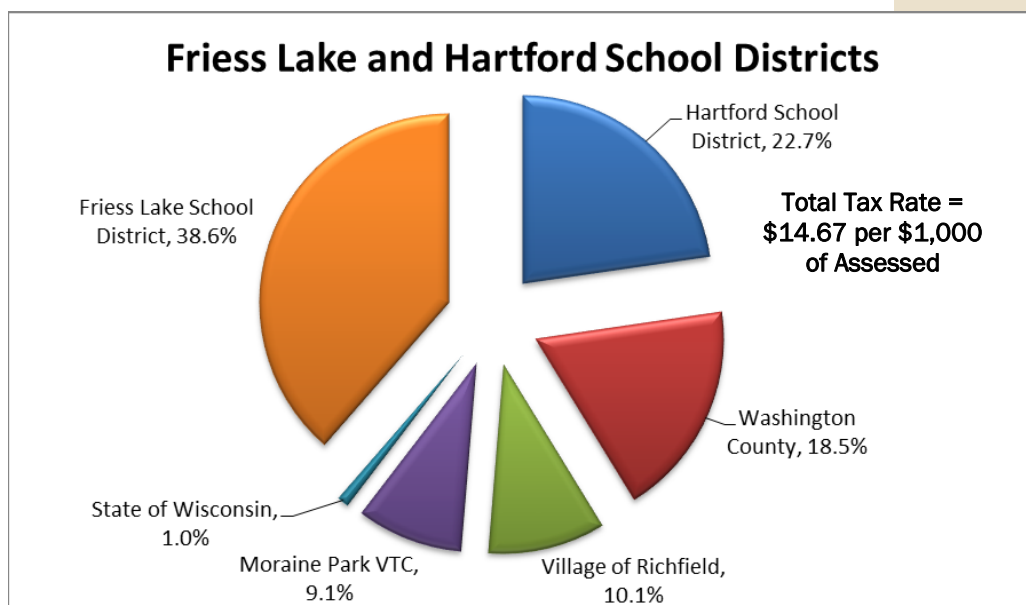
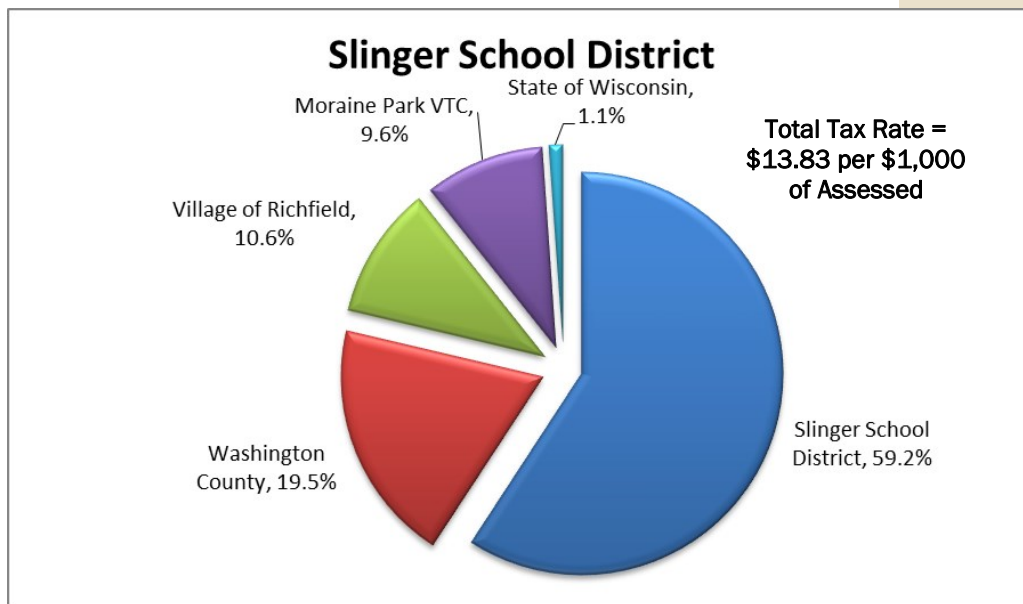
### Germantown School District





# What's My Share

## WHERE DO YOUR PROPERTY TAX DOLLARS Go? 2013 Property Tax Distribution Amounts



# Living in Richfield, Cost for Services

With all of this information, most homeowners will ask, how does this impact me? The average home in Richfield is valued at \$288,300. The Village tax rate is \$1.65/\$1,000 in 2013. The chart below answers one of the most common questions asked by Richfield residents, "How is the Village spending my tax dollars?"

Average Assessed Home Value: <b>\$288,300</b>	
Property Tax (Richfield portion): <b>\$481.46</b>	
Monthly Cost: <b>\$40.12</b>	
The chart below illustrates the cost per month for various services the Village provides.	
<b>Public Works:</b> This expenditure accounts for road construction, snow removal, equipment replacement, staff support and related functions.  <b>\$17.19</b>	<b>Public Safety:</b> This expenditure accounts for costs associated with police services, lake patrol, emergency government coordination efforts, and fire protection.  <b>\$10.72</b>
<b>General Government:</b> This accounts for expenditures for Administrative functions, Village Board, elections, Board of Appeals, legal counsel, property assessments, and Insurance.  <b>\$6.78</b>	<b>Capital Outlay:</b> This account refers to maintenance, repair, or upgrade expenses of capital assets such as facility upgrades and equipment purchases.  <b>\$2.27</b>
<b>Conservation and Development:</b> These expenditures relate to costs associated with planning and zoning and consultant services geared towards the development of the Village.  <b>\$1.36</b>	<b>Culture and Recreation:</b> This expenditure accounts for supplies and maintenance of Village parks, historical sites, and annual fireworks for Richfield Days.  <b>\$1.33</b>

Total	2008	2009	2010	2011	2012	2013
TOTAL RICHFIELD TAXES LEVIED	\$2,266,373	\$2,310,660	\$2,401,846	\$2,421,309	\$2,429,299	\$2,446,780

# Revenues



# Revenues

The table below shows revenues by category for the entire Village. The major revenue streams for the village are as follows:

REVENUES	2012	2013	2013	2014	%
	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
<b>TAXES</b>					
PROPERTY TAXES	\$2,421,309	\$2,429,299	\$2,429,299	\$2,446,780	.72%
OVERRUN	\$0	\$0	\$0	\$0	0%
OMITTED TAXES	\$0	\$0	\$0	\$0	0%
FOREST CROPLAND TAXES	\$1,277	\$1,050	\$0	\$1,169	11%
PILT VILLAGE PORTION	\$455	\$500	\$453	\$465	-7%
<b>TOTAL TAXES</b>	<b>\$2,423,041</b>	<b>\$2,430,849</b>	<b>\$2,429,752</b>	<b>\$2,448,414</b>	<b>.72%</b>
<b>INTERGOVERNMENTAL</b>					
COMPUTER AID	\$2,518	\$2,600	\$2,685	\$3,000	15%
STATE SHARED REVENUES	\$130,209	\$130,162	\$19,525	\$130,162	0%
FIRE INSURANCE DUES	\$47,941	\$48,000	\$46,724	\$47,000	-2%
FIRE DEPT FUEL	\$14,675	\$13,000	\$5,668	\$13,910	7%
FIRE DEPT MAINTENANCE	\$0	\$1,000	\$0	\$2,000	100%
FIRE INSPECTION FEES	\$324	\$100	\$150	\$500	400%
RICHFIELD JT SCHOOL FUEL	\$1,263	\$2,500	\$422	\$2,500	0%
RICHFIELD JT SCHOOL LAWN MAINTENANCE	\$3,178	\$3,500	\$2,545	\$3,500	0%
RICHFIELD JT LEASE OF F550 SNOWPLOW	\$5,777	\$8,000	\$4,964	\$8,000	0%
RICHFIELD JT SALT	\$3,520	\$4,000	\$5,039	\$5,500	38%
SLINGER INSPECTIONS	\$850	\$1,000	\$255	\$75,633	7,463%
SUSSEX INSPECTIONS	\$0	\$0	\$782	\$75,633	100%
LAKE PATROL AIDS	\$1,641	\$0	\$1,490	\$1,500	100%
AG USE PENALTY	\$703	\$0	\$0	\$0	0%
TRANSPORTATION AIDS	\$309,357	\$309,357	\$232,018	\$309,357	0%
STATE RECYCLING AIDS	\$11,681	\$10,760	\$11,136	\$11,136	3%
BARK LAKE BOAT LAUNCH	\$40,000	\$0	\$0	\$0	0%
FOREST CROPLAND AID	\$78	\$100	\$95	\$100	0%
ROAD IMPROVEMENT GRANT	\$0	\$40,560	\$15,845	\$0	-100%
MOTOR OIL REFUNDS	\$519	\$800	\$497	\$1,000	25%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$574,234</b>	<b>\$575,439</b>	<b>\$349,840</b>	<b>\$690,431</b>	<b>20%</b>

# Revenues

REVENUES	2012	2013	2013	2014	%
	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
<b>LICENSES, PERMITS AND FEES</b>					
LIQUOR LICENSES	\$11,433	\$12,000	\$11,355	\$12,000	0%
OPERATOR LICENSES	\$6,037	\$7,000	\$5,628	\$7,000	0%
CIGARETTE LICENSES	\$650	\$780	\$390	\$500	-36%
SODA LICENSES	\$350	\$350	\$0	\$0	-100%
VENDING MACHINE LICENSES	\$2,625	\$2,500	\$2,875	\$3,000	20%
ELECTRICAL LICENSES	\$4,184	\$0	\$270	\$0	0%
KENNEL LICENSES	\$3	\$10	\$3	\$10	0%
UNENCLOSED PREMISE PERMITS	\$460	\$260	\$380	\$400	54%
WEIGHTS & MEASURES PERMITS	\$356	\$2,500	\$2,665	\$2,700	8%
DOG LICENSES	\$9,319	\$9,500	\$11,939	\$11,500	21%
TARGET PERMITS	\$70	\$70	\$70	\$70	0%
PET FANCIER'S LICENSES	\$210	\$350	\$180	\$350	0%
WORK PERMITS	\$1,000	\$1,000	\$860	\$1,200	20%
PEDDLER'S PERMITS	\$100	\$100	\$0	\$100	0%
FIREWORKS PERMITS	\$0	\$0	\$621	\$0	0%
BUILDING PERMITS	\$110,336	\$80,000	\$73,511	\$120,000	50%
ELECTRICAL PERMITS	\$20,217	\$14,000	\$11,735	\$24,000	71%
PLUMBING PERMITS	\$12,712	\$13,000	\$8,161	\$15,000	15%
SHORELAND/FLOOD PLAIN PERMIT	\$0	\$1,000	\$0	0	-100%
ZONING PERMITS	\$2,563	\$3,000	\$3,425	\$4,500	50%
BURNING PERMITS	\$3,478	\$3,000	\$3,249	\$3,000	0%
HOUSE NUMBERS	\$240	\$250	\$310	\$400	60%
STATE SEALS	\$1,032	\$450	\$1,247	\$1,500	233%
ROAD BONDS	\$2,250	\$550	\$1,450	\$2,000	264%
HOLDING TANK AGREEMENTS	\$50	\$100	\$0	\$100	0%
CSM REVIEW FEES	\$1,750	\$2,000	\$900	\$2,000	0%
APPEALS & ZONING	\$1,600	\$1,500	\$1,855	\$1,500	0%
MASTER PLAN AMENDMENTS	\$0	\$350	\$0	\$0	-100%
REZONING FEES	\$644	\$2,000	\$0	\$2,000	0%
SITE PLAN FEES	\$4,600	\$4,000	\$5,350	\$4,000	0%
CONDITIONAL USE PERMIT FEES	\$1,925	\$1,900	\$0	\$1,900	0%
SUBDIVISION PLAT FEES	\$0	\$1,000	\$0	\$1,000	0%
HOME OCCUPATION FEES	\$0	\$225	\$0	\$225	0%
CONCEPTUAL REVIEW FEES	\$0	\$300	\$0	\$300	0%
<b>TOTAL LICENSES, PERMITS AND FEES</b>	<b>\$200,194</b>	<b>\$165,045</b>	<b>\$148,429</b>	<b>\$222,255</b>	<b>35%</b>

# Revenues

REVENUES	2012	2013	2013	2014	%
	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
<b>FINES, FORFEITURES AND PENALTIES</b>					
DOG FINES	\$207	\$250	\$110	\$255	2%
COURT FINES	\$20	\$150	\$1,768	\$150	0%
<b>TOTAL FINES, FORFEITURES AND PENALTIES</b>	<b>\$227</b>	<b>\$400</b>	<b>\$1,878</b>	<b>\$405</b>	<b>1%</b>
<b>PUBLIC CHARGES FOR SERVICES</b>					
PLANNER FEES REIMBURSED	\$4,971	\$5,000	\$3,365	\$5,000	0%
SALE OF CODE BOOKS AND MAPS	\$0	\$200	\$0	\$200	0%
PUBLICATION FEES	\$260	\$300	\$260	\$260	-13%
POSTAGE	\$70	\$100	\$7	\$100	0%
COPIES	\$382	\$250	\$139	\$200	-20%
ATTORNEY FEES REIMBURSED	\$3,883	\$3,000	\$1,593	\$4,000	33%
RECORDING FEES	\$0	\$200	\$0	\$0	-100%
TAX SEARCH	\$1,905	\$1,700	\$1,497	\$1,700	0%
CABLE ADVERTISING	\$76	\$100	\$0	\$100	0%
RIGHT-OF-WAY PERMITS	\$4,275	\$2,100	\$3,675	\$4,000	90%
ADS IN NEWSLETTER	\$2,700	\$0	\$1,402	\$5,000	100%
LABOR CHARGES	\$977	\$0	\$0	\$0	0%
HAULER PERMITS	\$300	\$300	\$0	\$300	0%
SALE OF HWY MATERIALS	\$976	\$0	\$90	\$0	0%
EQUIPMENT USE	\$334	\$0	\$0	\$0	0%
ROAD USE FEE	\$5,000	\$7,000	\$5,000	\$7,000	0%
TRANSFER STATION FEES	\$3,662	\$2,000	\$4,385	\$8,800	340%
RECYCLING FEES	\$5,188	\$8,800	\$2,531	\$5,000	-43%
BOAT LANDINGS FEES	\$1,125	\$1,000	\$699	\$1,800	80%
WEED CUTTING FEES	\$208	\$0	\$0	\$0	0%
ENGINEERING FEES REIMBURSED	\$18,049	\$7,300	\$246	\$5,000	-32%
<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>	<b>\$54,341</b>	<b>\$39,350</b>	<b>\$24,889</b>	<b>\$48,460</b>	<b>23%</b>

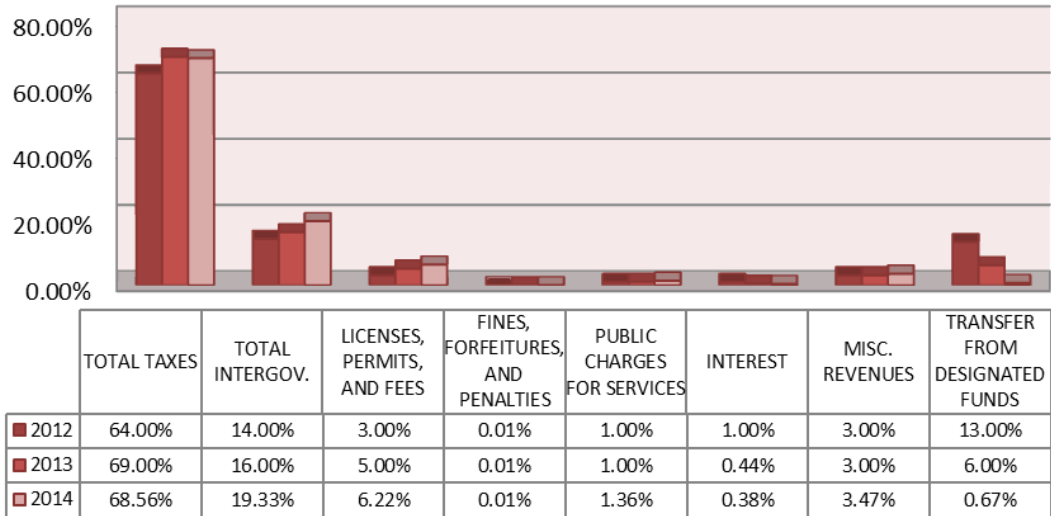


# Revenues

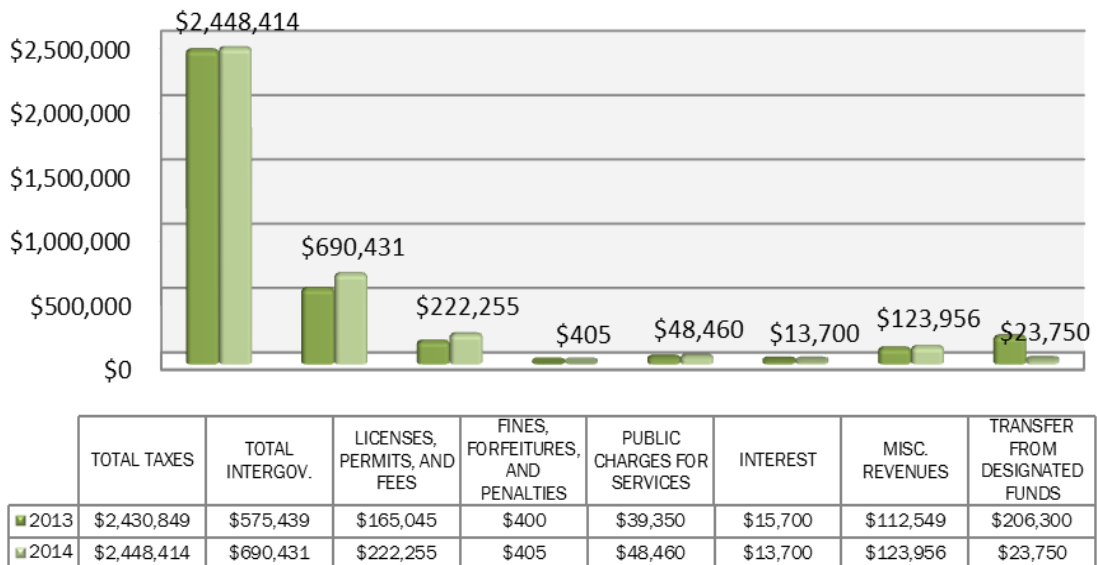
REVENUES	2012	2013	2013	2014	%
	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
<b>INTEREST</b>					
INTEREST EARNINGS	\$7,831	\$12,000	\$6,384	\$10,000	-17%
INTEREST ON SPECIAL ASSESSMENTS	\$3,773	\$3,600	\$0	\$3,600	0%
INTEREST ON DELINQUENT PROPERTY TAX	\$521	\$100	\$93	\$100	0%
<b>TOTAL INTEREST</b>	<b>\$12,125</b>	<b>\$15,700</b>	<b>\$6,477</b>	<b>\$13,700</b>	<b>-13%</b>
<b>MISCELLANEOUS REVENUES</b>					
PARK RENTAL FEES	\$495	\$2,500	\$5,425	\$6,000	140%
SALE OF ASSETS	\$4,200	\$0	\$20,800	\$0	0%
ACCIDENTAL CLAIMS	\$790	\$0	\$0	\$0	0%
DONATIONS	\$0	\$0	\$0	\$50	100%
CABLE FRANCHISE	\$109,497	\$84,680	\$45,790	\$91,537	8%
SPECIAL ASSESSMENT RIVERVIEW DRIVE	\$8,134	\$8,140	\$0	\$8,140	0%
SPECIAL ASSESSMENT STREET LIGHTING	\$3,897	\$3,825	\$0	\$3,825	0%
SPECIAL ASSESSMENT SOUTHSORE DRIVE	\$1,281	\$1,404	\$0	\$1,404	0%
MISCELLANEOUS REVENUES	\$1,751	\$6,000	\$488	\$6,000	0%
RICHFIELD SOCCER LEAGUE	\$3,500	\$3,000	\$0	\$3,000	0%
RICHFIELD YOUTH PROGRAM	\$3,000	\$3,000	\$0	\$3,000	0%
RICHFIELD ROCKETS	\$0	\$0	\$0	\$1,000	100%
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>\$136,545</b>	<b>\$112,549</b>	<b>\$72,503</b>	<b>\$123,956</b>	<b>10%</b>
TRANSFERRED FROM RESERVES	\$0	\$206,300	\$0	\$23,750	
PROCEEDS FROM LONG-TERM DEBT	\$0	\$0	\$0	\$0	
<b>TOTAL REVENUE</b>	<b>\$3,400,707</b>	<b>\$3,545,632</b>	<b>\$3,033,768</b>	<b>\$3,571,371</b>	<b>.73%</b>

# Revenues

## Revenue Source Comparison



## 2014 Budget Revenue Source



## Taxes

### Assessed and Equalized Values

The assessed valuation represents the total value of all real and personal property within the Village, as determined by the Village's assessor. While both the equalized and assessed values are estimates of market value, the assessed value is assigned to each individual property, while the equalized value is assigned to the Village as a whole. Additionally the Village's new assessors, Associated Appraisals, re-assess 1/6th of the Village every year. The Village is required to reassess properties within the Village if the assessed value differs from the equalized value by more than 10% for three years.

To explain what these valuations are and how they affect individual property tax bills, we begin with the concept of equalized value. Equalized value is the statutory full market value of all taxable property within each jurisdiction (except agricultural land which is valued based on income). The Wisconsin Department of Revenue analyzes market sales statewide to estimate the full market (or equalized) value for each jurisdiction. Equalized values provide a means of comparing different jurisdictions, even if they are assessed at different percentages of market value. Equalized values are used to apportion the levies of overlying districts (for example, schools and counties) to the municipalities within them. In addition, they are used in distribution formulas for certain types of state aid to local governments. The state values are needed because municipalities assess property at varying percentages of market value.

### Property Taxes

Property taxes are levied upon all Village property owners at a calculated rate per \$1,000 of assessed property valuation on both real and personal property. The tax levy is established by the Village during the annual budget process and these taxes are collected the following year. Property taxes are collected in the Village through January 31 of each year. If residents choose to split their payments, half is due by January 31 and Washington County collects the second half which is due by July 31. Residents choosing the installment plan are not charged interest or penalty as long as the payments are made on time.

### Tax Rates

Once the annual tax levy has been established during the budget process, the Village's levy is divided by total assessed value of the Village. This yields the assessed tax rate. Each individual property's tax bill is then calculated by taking that property's assessed value, and multiplying it by the assessed tax rate.

The equalized tax rate is determined the same way as the assessed tax rate, but using the equalized value rather than the assessed value. The equalized tax rate is not used for calculating tax bills, but is a way to compare the tax rates of one community to another. Without the use of the equalized tax rates comparing rates between communities would be difficult because communities reassess their properties on varying schedules.

# Revenues

## Intergovernmental Revenues

The State of Wisconsin provides local municipalities with several revenue streams during the year. Each of these revenues is calculated based on slightly different factors, however, they are all dependent upon continued funding through the State budget process. These revenue streams do not include the Intergovernmental Agreement Funds coming in from Washington County, Slinger, and Sussex.

Intergovernmental revenues should be closely monitored, and an overdependence on state and federal revenue streams can be harmful. The federal and state governments struggle with their own budget problems; as a result, they frequently have withdrawn or reduced payments to local governments. Local governments with budgets largely supported by intergovernmental revenues have been particularly harmed in recent years. The reduction of intergovernmental funds leaves the municipal government with the dilemma of cutting programs or funding them from general fund revenues.

Richfield's reliance on state funding was almost 25% of the net operating revenue in 2008. Since then it has drastically decreased its dependence by almost 10%. The Village should continue to rely as little as possible on state funding to ensure a healthy budget and continued high level of services.

Another way in which the Village could ensure that reliance on intergovernmental revenues does not become a problem would be to create a policy that caps these revenues at a certain percentage to ensure the logical financial threshold is not exceeded. Intergovernmental assistance should also be used to finance only those capital improvements that are consistent with the Village's capital improvement long-term Capital Improvement Program. Specific information on the budgeting practices of each state revenue is listed below.

## State Shared Revenues

State shared revenues were originally based on a local share of the State's income tax. This began in 1911. Over the years the formula used to determine the amount the Village receives has changed a number of times. However, the payment uses population and available aid. The annual change in amounts was tempered by a minimum and maximum adjustment to ensure some stability in the payment amount. The State notifies the Village annually in mid-September of the estimated State Shared Revenue amount for the following calendar year. Act 20, the 2013-2015 state budget, retained the same level of funding for the city, village, and town shared revenue program as the 2011-2013 state budget. Thus the 2013 Village Shared Revenue amount, \$130,162, closely reflects the shared revenue amount of 2012 which will create little to no change in the 2014 budget.

Reliance on Shared Revenue and a number of one time grants and FEMA Aid to the Village continues to decrease. The Village continues to operate in a manner through which we do not create new programs we are unable to sustain through one time revenue sources.

## Computer Exemption Aid

In 1997, Wisconsin Act 237 exempted business computers from personal property taxes beginning with the 1999 property tax levy. A State payment called exempt computer aid was provided to municipalities to offset this loss. The State provides the estimated equalized value for computers within the Village. The equalized value of this equipment is then multiplied by the Village's equalized tax rate to determine the amount of the payment. Under Act 22, funding for the computer aid program was re-estimated upwards by \$1.4 million in 2013-2014 and \$3.4 million in 2014-2015 to reflect projected changes in tax rates and the value of exempt computers, cash registers and fax machines. Even though the aid amount has increased, the Village is still unsure about the distributed amount it will receive for FY2014. For conservative purposes, the Village's 2014 amount, \$3,000, is estimated to be only slightly more than what we received in 2013, \$2,685.

## Transportation Aids

Transportation aids are provided to communities based on a rolling average of the last six years spending on road construction and street maintenance. The State provides funding for a percentage of these costs as determined by the State budget process. The Village received notification that the 2014 estimated payment for transportation aids was \$309,357. Under Act 20, the 2013-2015 state budget will increase general transportation aids for the city, village, and towns by 4% beginning in calendar year 2015. This will increase aids by a total of \$6,178,100. Future amounts for these aid payments will be \$309,760 for 2014.

## Charges for Services

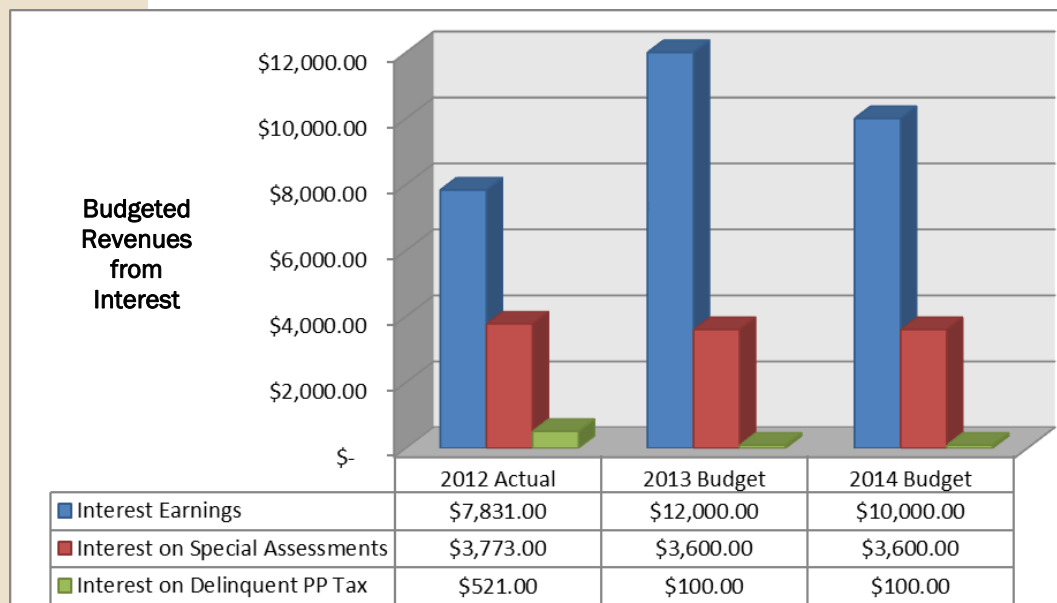
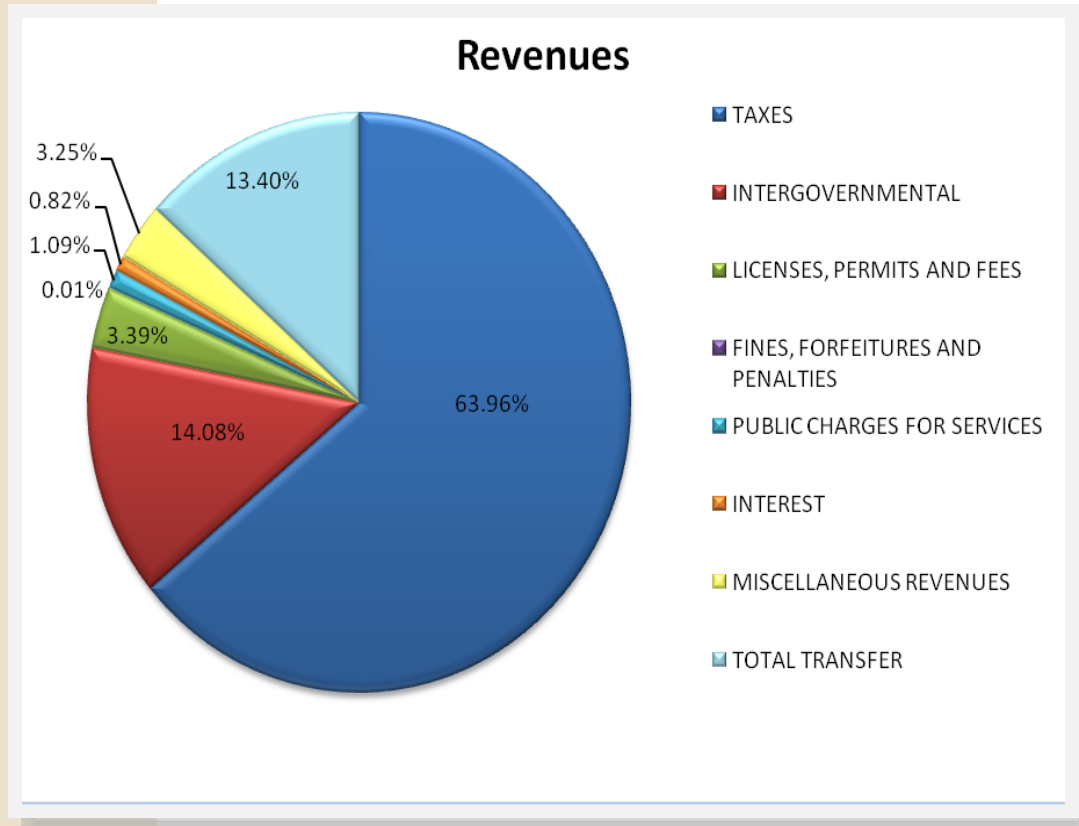
### Recycling Charges

The Recycling Center receives State recycling aids which help pay for the disposal of materials collected. In 2012 the State drastically reduced its municipal recycling funding. Recycling Center fees and other monies collected help the Village pay for the expenses incurred by the operation of the facility. The Village applied for and received a recycling grant in conjunction with the Town of Polk in 2013. The same grant will likely be obtained for the 2014 fiscal year providing aid to our recycling center again.

## Other Revenue Sources

Other sources of revenues are composed primarily of interest earnings, services fees, and fines and forfeitures. Being primarily a rural community, the Village has very limited options to generate additional forms of revenue.

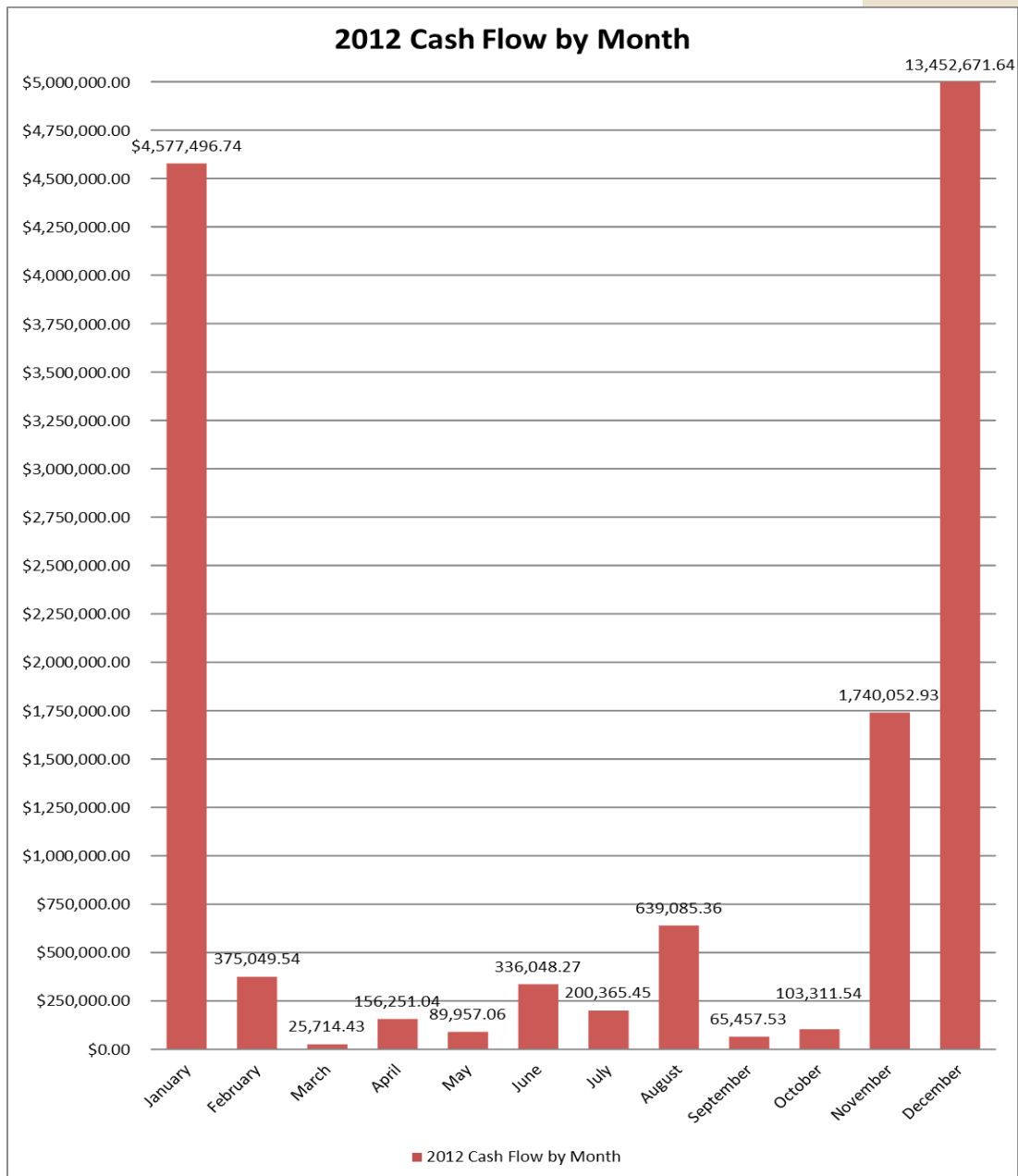
# Revenues





## Combined Revenue Distribution

The combined revenue collected by the Village fluctuates immensely over the course of the year. The graph below shows the average Village fund balance on a month to month basis. At the beginning and end of each year, we have a high influx of revenue due to collection of taxes. Those revenues are collected and then disbursed by the Village to the various state and county school districts supported in part by property tax collection. The Village itself retains a portion of the property taxes for the annual operating budget. Throughout the course of the year the Village operates at modest amounts.





THIS PAGE LEFT INTENTIONALLY BLANK

# Expenses

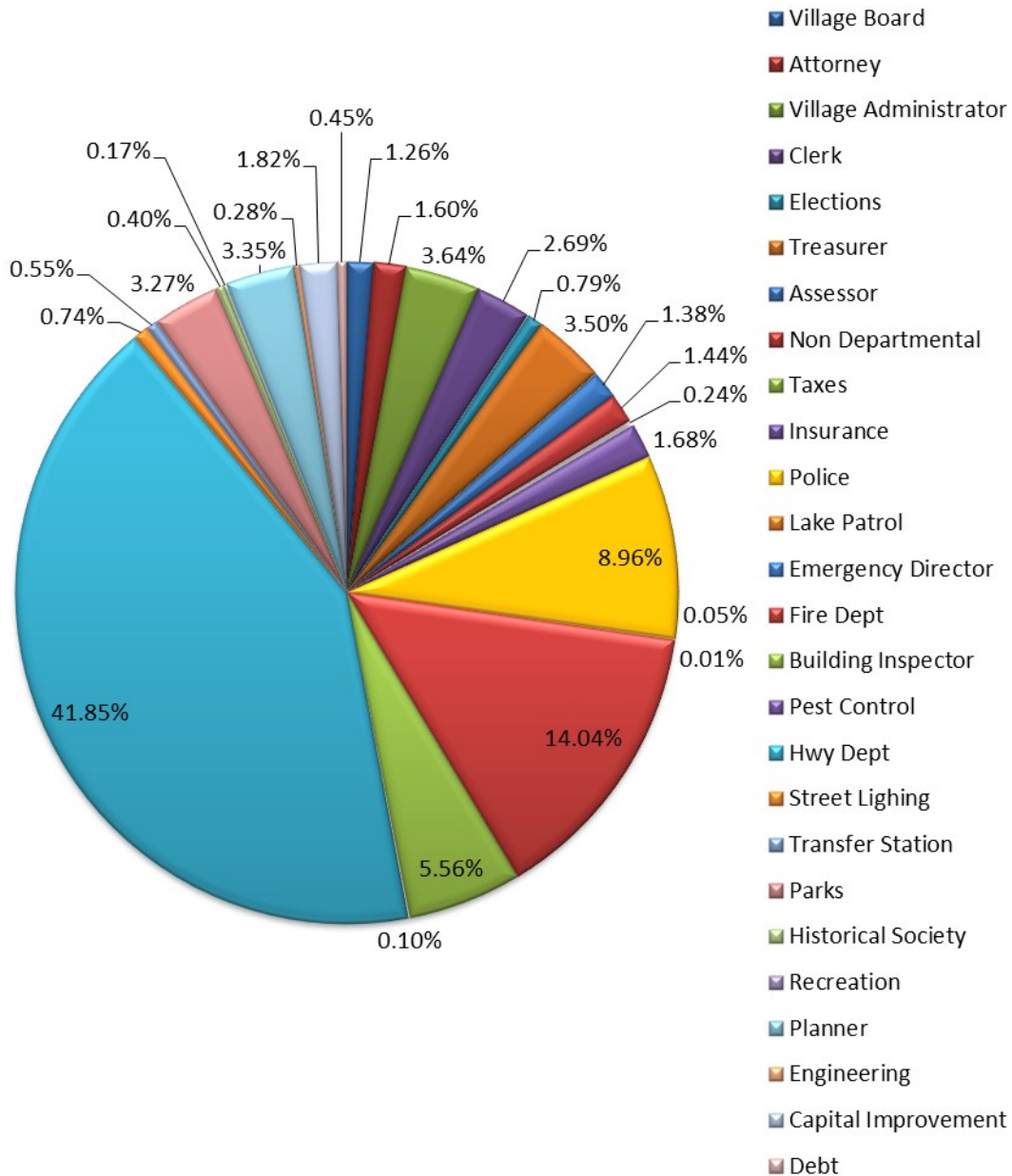


# Expenses

## Combined Statement of Expenditures

FUNCTION	2012	2013	2013	2014	%
	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
VILLAGE BOARD	\$43,543	\$44,694	\$30,786	\$45,173	2%
LEGAL COUNSEL	\$80,969	\$50,000	\$33,641	\$55,000	10%
VILLAGE ADMINISTRATOR	\$125,405	\$129,913	\$81,904	\$136,880	5%
DEPUTY CLERK	\$111,795	\$109,780	\$74,345	\$96,096	-12%
ELECTIONS	\$39,796	\$18,050	\$6,588	\$28,036	55%
DEPUTY TREASURER	\$83,062	\$88,313	\$49,828	\$125,062	42%
ASSESSOR	\$31,807	\$34,776	\$29,767	\$49,401	42%
NON-DEPARTMENTAL	\$56,640	\$44,673	\$29,851	\$51,354	15%
TAXES	\$8,576	\$8,500	\$8,090	\$8,500	0%
INSURANCE	\$60,251	\$65,730	\$55,810	\$58,905	-10%
POLICE SERVICES	\$316,518	\$329,751	\$176,015	\$318,000	-4%
LAKE PATROL	\$2,961	\$1,800	\$1,245	\$1,800	0%
EMERGENCY GOVERNMENT DIRECTOR	\$175	\$500	\$0	\$500	0%
FIRE PROTECTION	\$487,823	\$495,283	\$343,512	\$501,250	-50%
INSPECTION	\$108,535	\$109,826	\$71,355	\$198,533	81%
PEST CONTROL	\$5,000	\$2,718	\$2,718	\$3,403	25%
PUBLIC WORKS	\$1,707,490	\$1,627,985	\$446,201	\$1,493,461	-8%
STREET LIGHTING	\$18,909	\$18,800	\$12,737	\$26,400	40%
TRANSFER STATION	\$17,403	\$17,976	\$8,683	\$19,476	8%
PARKS	\$96,062	\$102,456	\$63,365	\$123,241	20%
HISTORICAL SOCIETY	\$11,157	\$21,450	\$452	\$14,150	-34%
RECREATION	\$6,000	\$6,000	\$2,000	\$6,000	0%
PLANNING	\$101,210	\$127,403	\$52,913	\$119,564	-6%
ENGINEERING	\$21,188	\$20,000	\$3,217	\$10,000	-50%
CAPITAL IMPROVEMENT PLAN	\$61,293	\$45,000	\$257,655	\$65,000	44%
DEBT SERVICE	\$16,185	\$16,185	\$16,185	\$16,186	0%
<b>TOTAL EXPENDITURES</b>	<b>\$3,619,753</b>	<b>\$3,537,562</b>	<b>\$1,858,863</b>	<b>\$3,571,371</b>	<b>1%</b>

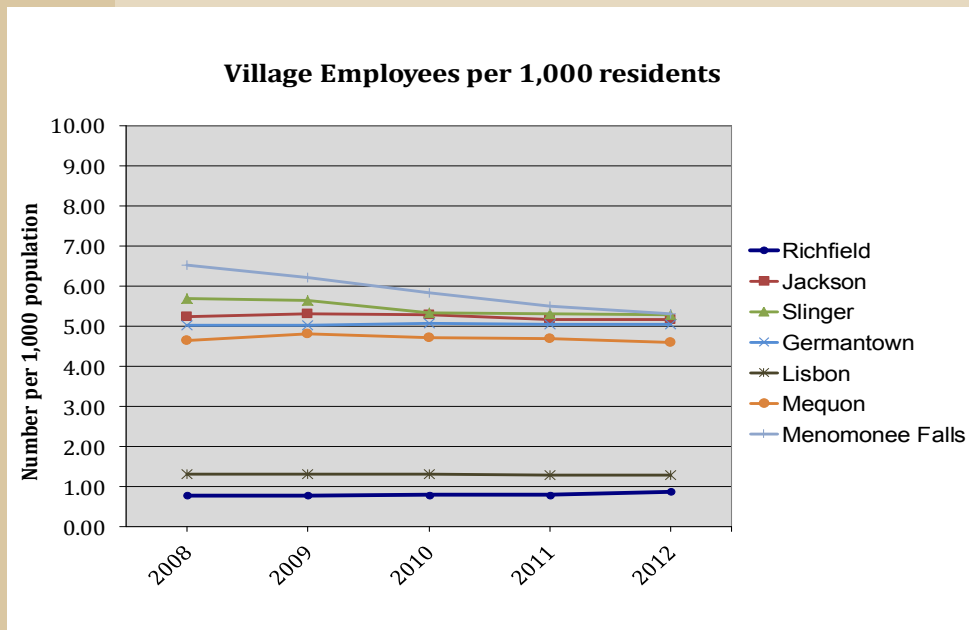
## 2014 Projected Expenses



# Full-Time Employee Summary

POSITION	START DATE	STATUS
<b>PUBLIC WORKS</b>		
DPW SUPERVISOR	2012	FULL-TIME
HIGHWAY DEPARTMENT	1992	FULL-TIME
HIGHWAY DEPARTMENT	1991	FULL-TIME
SHOP FOREMAN	1996	FULL-TIME
<b>ADMINISTRATIVE STAFF</b>		
VILLAGE ADMINISTRATOR	2010	FULL-TIME
ASSISTANT TO THE ADMINISTRATOR	2010	FULL-TIME
DEPUTY TREASURER/CLERK	1998	FULL-TIME
DEPUTY CLERK	2010	FULL-TIME
BUILDING INSPECTOR 1	2005	FULL-TIME
BUILDING INSPECTOR 2	2013	FULL-TIME

## Employees





# Expenditures by Department



# Village Board



# Village Board

## Elected Village Board:

Village President, John Jeffords

Village Trustees Dan Neu, Rock Brandner, Sandy Voss, and Bill Collins

### 2013 Accomplishments:

- ◆ Tightened up rules on sex offender's prohibited activities
- ◆ Adopted User Fee, Fund Balance, Revenue, Investment, and Tablet Policies
- ◆ Approved a Capital Improvement Plan
- ◆ Revised zoning code in B-2 districts relating to allowable restaurants
- ◆ Lightened business obligations by repealing soda license requirement and exempting certain types of coin operated machines from licensing
- ◆ Adopted an updated Code of Ordinances for the Village of Richfield

POSITION	YEAR ELECTED	TERM ENDS
John Jeffords President	2013	2015
Dan Neu Trustee	2012	2014
Rock Brandner Trustee	2013	2015
Sandy Voss Trustee	2013	2015
Bill Collins Trustee	2012	2014

## Village Board Budget

	2012	2013	2013	2014	%
VILLAGE BOARD	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
SALARIES	\$29,860	\$29,860	\$17,418	\$29,860	0%
SOCIAL SECURITY	\$2,284	\$2,284	\$1,332	\$2,284	0%
OFFICE SUPPLIES AND EXPENSES	\$189	\$500	\$395	\$500	0%
DUES AND MEMBERSHIPS	\$4,510	\$4,650	\$4,474	\$4,414	-5%
SEMINARS AND TRAINING	\$200	\$250	\$17	\$250	0%
ECONOMIC DEVELOPMENT	\$6,500	\$7,150	\$7,150	\$7,865	10%
<b>TOTAL VILLAGE BOARD</b>	<b>\$43,543</b>	<b>\$44,694</b>	<b>\$30,786</b>	<b>\$45,173</b>	<b>1%</b>



# Administrator



# Village Administrator

## Administrator Joshua Schoemann

### Assigned Committees and Boards:

Village Board, Park Commission

### 2014 Duties:

- ◆ Develops and recommends policies for provided Village services.
- ◆ Acts as Village liaison to other agencies and units of government.
- ◆ Develops and administers personnel policies.
- ◆ Attends and participates in Village Board and other constituted Village Commissions, Boards and Committee meetings.
- ◆ Prepares and submits reports regarding Village government activities. Provides recommendations to the Board and other duly constituted Commissions, Boards and Committees.
- ◆ Represents the Village to the public and developers regarding proposals, requests for services, and requests for information.
- ◆ Assists Village department heads regarding daily work issues and policy administration.
- ◆ Develops and reviews annual budget.
- ◆ Prepares budget reports, monitors expenditures, recommends staffing and expenditure levels.
- ◆ Prepares grant applications and administers grants.
- ◆ Obtains and reviews insurance proposals and other service contracts.

### 2014 Goals/Objectives:

- ◆ Review, Revise and Develop Land Use Planning Strategies in Accordance with the Village's Vision and Mission
- ◆ Complete Long-Term Facility Plan for Village Hall, and other Village owned facilities, as needed
- ◆ Review and update Fire Impact Fee Study with most up to date plan
- ◆ Work with Dr. Cherkauer to communicate Groundwater Protection monitoring efforts and the importance of the associated ordinance
- ◆ Finalize results of the 10 Year Comprehensive Plan review and administer results accordingly
- ◆ **Maintain and Personify Small, Responsible & Accountable Local Government**
- ◆ Maintain and improve GFOA Distinguished Budget Award worthy budget
- ◆ Expound upon the results of the 2014 Capital Improvement Program, with specific efforts to include more input from community stakeholders
- ◆ Initiate Village zoning code recodification
- ◆ Seek and improve intergovernmental agreements and public/private partnerships to provide efficient, effective and economical citizen service
- ◆ **Promote Citizen Service via Effective and Meaningful Two-way Communication with Taxpayers, Residents and Businesses**

# Village Administrator

- ♦ Continue utilization of community forums – consider similar opportunities where and when appropriate
- ♦ Provide ample opportunities for citizen involvement in Village government
- ♦ Publish more frequent and consistent communications via web blog and video blog tools

## 2013 Accomplishments:

- ♦ Recommended the Build-out Analysis with various options for future economic in the 41/45/175 Corridor be included in the 2013 Comprehensive Plan rewrite.
- ♦ On November 9th, 2013 the Village made final major policy decisions related to the 10-year Comprehensive Plan review, further discussion on this issue took place at the November 13th, 2013 Park Commission meeting which involved final Capital Improvement discussions and final recommendation approval to the Village Board.
- ♦ Significant input was received from village partners (RYBSA, RSC, RHS, etc.) and citizens at the July 10th, 2013 Park Commission meeting to help formulate the content of the Comprehensive Park Plan. Additional involvement will be solicited prior to completion of the plan, for advisement on the Capital Improvement section.
- ♦ At the November 21st, 2013 meeting the Village Board will approve adoption of a budget which meets or exceeds requirements necessary for the GFOA Budget Award.
- ♦ On May 16th, 2013 the Village Board

approved a Resolution (R2013-5-3) to adopt and implement the first Capital Improvement Program which helps the village strive to achieve transparent, efficient, effective and economical management of long-term capital asset management.

- ♦ At the June 20th, 2013 Village Board meeting the board adopted the final financial policy to complete the Financial Policy Manual. In addition, various additional policies have been, and will continue to be, adopted and amended as needed.
- ♦ On August 15th, 2013 the Village Board approved an ordinance to revise and consolidate, amend, supplement and codify the general ordinances of the Village of Richfield.
- ♦ The Village Board approved the ordinance to repeal, recreate, rename and renumber Chapter 66 of the Village Code entitled "Subdivision Regulations" and Chapter 330, "Subdivision of Land."
- ♦ Executed the intergovernmental agreement for Building Inspection Services with the Village of Slinger and the Village of Sussex
- ♦ As of September 1, 2013 the Building Inspections Agreement was initiated, providing an additional ~\$60,000 in net revenue for the Village, annually for the next three (3) years.
- ♦ Hosted the third annual Public Information Meetings for public input in the design and construction of planned Highway Improvement Projects.
- ♦ Attended the Bark Lake Association

## Village Administrator

meeting regarding pending Bark Lake Boat Launch project.

- ◆ On November 3, 2013 the Village held a community forum to discuss continued sewer/water rumors.
- ◆ Oversaw the distribution of park planning survey in coordination with 2013 Comprehensive Park Plan review effort.
- ◆ On October 29th, the village held a community discussion regarding the 10 year Comprehensive Plan review.
- ◆ Increased the number of social media outlets to include Instagram and YouTube, with quick links on the Village Website.
- ◆ Sent construction notices, PIM invitations and other similar correspondence to

nearly every home affected.

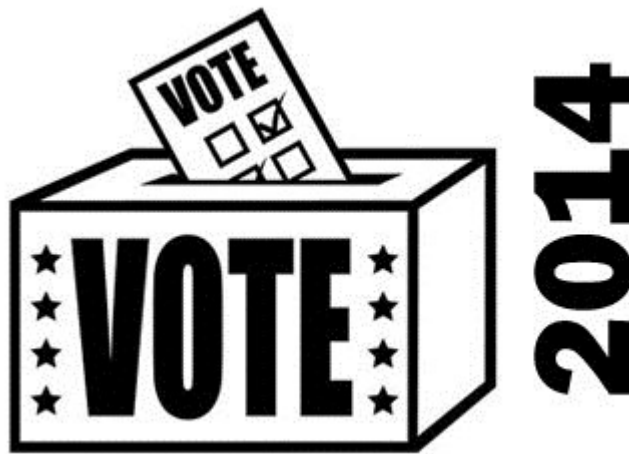
- ◆ Made significant efforts to include newsletter articles which are informative, minimizing event and program advertising as much as possible.
- ◆ Initiated Village's first ever "video blog" to invite the community to the November 3rd Community Forum.
- ◆ Sent individual invitations to the 10 year Comprehensive Plan review.

### Village Administrator Expenditure Budget

	2012	2013	2013	2014	%
VILLAGE ADMINISTRATOR	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
ADMINISTRATOR SALARY	\$95,758	\$93,200	\$61,919	\$94,130	1%
STAFF PERFORMANCE INCENTIVES	\$0	\$7,225	\$0	\$10,700	48%
SOCIAL SECURITY	\$7,091	\$7,130	\$4,579	\$7,201	1%
HEALTH INSURANCE	\$12,586	\$12,360	\$8,998	\$12,360	0%
PENSION	\$5,677	\$6,198	\$4,118	\$6,589	6%
OFFICE SUPPLIES AND EXPENSES	\$338	\$0	\$0	\$0	0%
DUES AND MEMBERSHIPS	\$3,824	\$300	\$1,910	\$400	33%
SEMINARS AND TRAINING	\$131	\$3,500	\$380	\$5,500	57%
<b>TOTAL VILLAGE ADMINISTRATOR</b>	<b>\$125,405</b>	<b>\$129,913</b>	<b>\$81,904</b>	<b>\$136,880</b>	<b>5%</b>



## Deputy Clerk



## Deputy Clerk Caroline Fochs

### Assigned Committees and Boards:

#### Board of Review

#### 2014 Duties:

- ◆ Coordinate and administer elections
- ◆ Prepare and distribute agendas and minutes
- ◆ Maintain and update Village Code
- ◆ Post and publish required legal notices
- ◆ Maintain public records
- ◆ Coordinate annual Open Book and Board of Review
- ◆ Issue licenses and permits for intoxicating liquor, fermented beverages, cigarette, coin-operated machines, target and trap shooting, peddlers, fireworks and other permits in accordance with applicable Village ordinances and regulations

#### 2014 Goals/Objectives:

- ◆ **Continue toward achievement of Village Organizational Priorities**
- ◆ Complete efforts to achieve incorporating requirements of GFOA Budget Award
- ◆ Provide assistance with zoning code recodification process
- ◆ Draft, introduce, and gain approval of record retention policy via State and Village
- ◆ **Provide smooth and seamless elections to Richfield voters**
- ◆ Develop and Implement Plan A and Plan A1 for election locations in 2014/2015

- ◆ Introduce, train and oversee cross training of Office Assistant on SVRS
- ◆ Work closely with County Clerk and GAB to analyze and select new election equipment for 2015 acquisition
- ◆ **Work with Richfield Team to “promote ‘citizen service’ via effective...two way communication with citizens**
- ◆ Take direct role in co-writing and co-editing *Richfield Happenings* newsletter
- ◆ Research, analyze and provide a recommendation regarding the creation of an ‘Annual Report’ for the Village of Richfield
- ◆ Provide timely and concise information to electors via mailings, newsletters and web media, informing them of changes at or to 2014/2015 election locations
- ◆ **Work to improve organization and management of Village records**
- ◆ Collaborate with Office Assistant to organize front office files and records
- ◆ Assist individual Staff members in organizing departmental files and records
- ◆ Develop internal procedures for when to use LaserFiche versus when to keep hard files
- ◆ **Continue to develop professionally**
- ◆ Complete *Leadership Germantown* curriculum and training
- ◆ Serve as conduit for creation of *Leadership Richfield* via joint effort with Germantown

# Deputy Clerk

- ♦ Earn Silver Certificate from Wisconsin Municipal Clerks Association

## August 2012–August 2013 Accomplishments:

- ♦ Guided residents, staff and elected officials through the recodification process, culminating with the passage of the new code in August 2013.
- ♦ 2013 brought two elections to Richfield, both of which were held at Northbrook Church. After researching past February elections, a need to reduce poll worker staff was evident. Staff was successfully reduced from 19 in 2012 to 8 in 2013 while still maintaining the voter level of ease and accessibility.
- ♦ Successfully administered a presidential election with 88% voter turn-out. Managed 45 poll workers on Election Day and coordinated election day activities with departments including the DPW crew, Lion's Club, Northbrook Church staff, and Washington County Sheriff's Department.
- ♦ A new process was implemented that pre-numbered absentee ballots before Election Day. This was an enormous success. For the Governor's recall election, the Village had 1500 absentee ballots, and this was the first election poll workers attempted pre-numbering. For the presidential election, we improved upon the process, and were able to pre-number 3000 ballots. This allowed poll workers to work much more efficiently on Election Day. Poll workers were brought in to work issuing absentee

ballots at the Village Hall the week before the election. Minimal staff was utilized to efficiently move voters in and out.

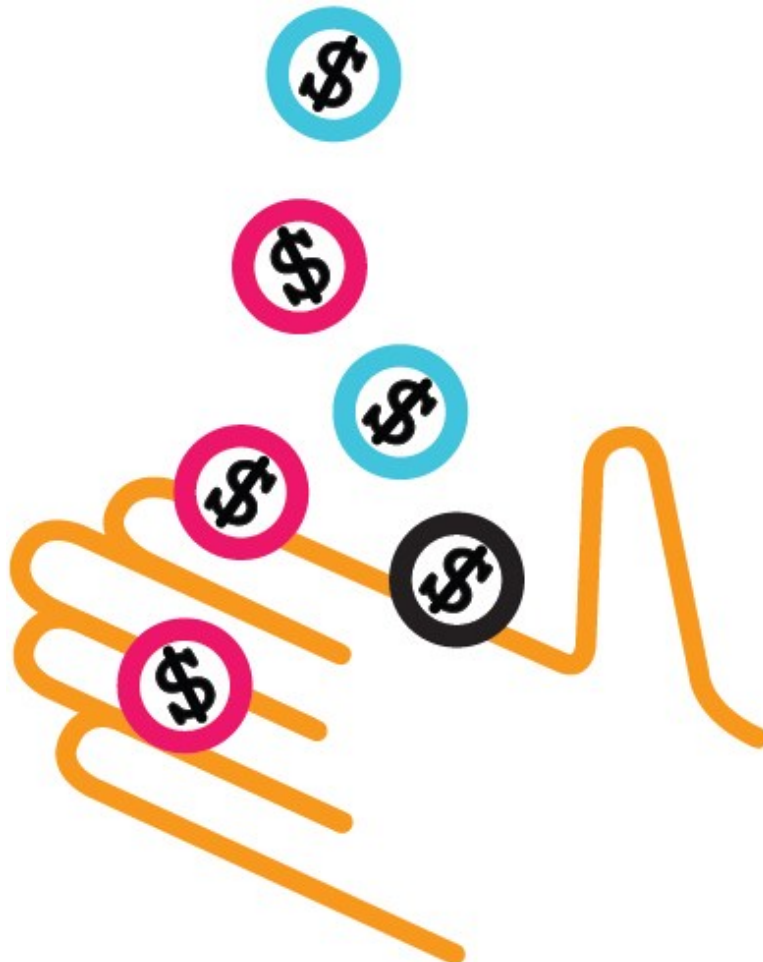
- ♦ Provided two training sessions for all poll workers, and 6-8 additional mini training sessions for Chiefs, provided training for staff to accurately answer basic questions about each election, and to assist voters in absentee voting and registration.
- ♦ Staff cross training was continued with:  
**Administrator**-election administration; being the only municipality to complete the 4-year purge of voter records prior to the April 2013 election, per state statute.  
**Deputy Treasurer**-process tax overpayment checks and develop budget.  
**Assistant to the Administrator**-learning portions of the website to upload agendas, minutes, and edit individual pages, began assisting with the recodification of the Village Zoning code.  
**Currently working with all staff members** to improve packet process, set deadlines and new procedures, assisted all staff members with the recodification process.  
**Office Assistant**-programming new telephone system and keeping it updated, learned how the new tablets work, and trained Office Assistant on these procedures, organized front office area which has increased the function of the office and enhanced the aesthetics for staff and the public.
- ♦ With the help of the Deputy Treasurer and Administrative Intern, we continued towards incorporating new features in the 2014 budget, taking our cue from the GFOA requirements.

# Deputy Clerk

## Deputy Clerk Expenditure Budget

	2012	2013	2013	2014	%
DEPUTY CLERK	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
DEPUTY CLERK	\$46,909	\$48,326	\$31,877	\$48,809	1%
PART-TIME ADMINISTRATIVE ASSISTANT	\$15,825	\$15,600	\$10,589	\$15,756	1%
ADMINISTRATIVE INTERN	\$15,324	\$13,640	\$8,778	\$0	-100%
SOCIAL SECURITY	\$5,675	\$6,050	\$3,709	\$4,939	-18%
HEALTH INSURANCE	\$13,856	\$14,375	\$9,194	\$14,375	0%
PENSION	\$3,335	\$3,214	\$2,120	\$3,417	6%
WORK PERMITS	\$765	\$600	\$608	\$700	17%
ORDINANCE EXPENSE	\$495	\$3,000	\$4,548	\$3,000	0%
CRIMINAL INVESTIGATION	\$378	\$500	\$476	\$500	0%
COMPUTER SUPPORT	\$753	\$800	\$753	\$800	0%
MILEAGE	\$38	\$0	\$62	\$0	0%
LEGAL NOTICES AND PRINTING	\$2,112	\$2,000	\$828	\$2,200	10%
DUES AND MEMBERSHIPS	\$215	\$200	\$310	\$200	0%
SEMINARS AND TRAINING	\$101	\$1,475	\$493	\$1,400	-5%
CAPITAL OUTLAYS	\$6,014	\$0	\$0	\$0	0%
<b>TOTAL DEPUTY CLERK</b>	<b>\$111,795</b>	<b>\$109,780</b>	<b>\$74,345</b>	<b>\$96,096</b>	<b>-12%</b>
<b>ELECTION</b>					
POLL WORKERS	\$29,696	\$13,000	\$4,884	\$22,286	73%
EQUIPMENT MAINTENANCE	\$1,548	\$1,500	\$212	\$1,600	7%
OFFICE SUPPLIES AND EXPENSES	\$6,651	\$3,550	\$1,492	\$4,150	17%
CAPITAL OUTLAY	\$1,901	\$0	\$0	\$0	0%
<b>TOTAL ELECTION</b>	<b>\$39,796</b>	<b>\$18,050</b>	<b>\$6,588</b>	<b>\$28,036</b>	<b>57%</b>

## Deputy Treasurer



# Deputy Treasurer

## Deputy Treasurer Donna Jackson

### Assigned Committees and Boards:

#### Financial Policy Committee

#### 2014 Duties:

- ◆ Supervise processing of all accounting transactions for accuracy including cash handling, payables, receivables, and general ledger; year-end accounting procedures and related work associated with the year-end audit.
- ◆ Manage the treasury function including the collection of all Village revenue; investment of Village funds; and overall cash management.
- ◆ Coordinate and oversee the collection of all property tax revenue and the distribution of that revenue to all taxing jurisdictions as established by State Statutes and Village ordinances and policies.
- ◆ Supervise, develop and maintain all financial information systems necessary to facilitate the coordination of processing all financial transactions of the Village; manage internal controls of the Village.
- ◆ Responsible for analysis and forecasting ensuring the financial well-being of the Village and staying current with legislation.
- ◆ Assist Village Administrator with the development of the annual budget.
- ◆ Assist with coordination and administration of the leave of absence, FMLA, sick leave and return to work.

- ◆ Supervise the operation of the payroll system insuring that all Federal and State reporting requirements are met.
- ◆ Coordinate and oversee the policies and programs related to the Wisconsin Retirement System, health insurance and other benefits of the Village.
- ◆ Assist Village Administrator with the oversight of the risk management functions including administration of casualty and liability insurance programs and policy renewal.
- ◆ Assist Village Administrator with other duties and projects that may arise.

#### 2014 Goals/Objectives:

- ◆ **Take leadership role in financial maintenance and management.**
- ◆ Work with Village Administrator to initiate separate account for Unassigned Funds.
- ◆ Take leadership role in creating cash flow analysis.
- ◆ Initiate a long-term financial plan for the Village.
- ◆ Administer the Capital Improvement Program, working with the Village Administrator to expand the plan to incorporate additional input from community stakeholders.
- ◆ Serve as Staff liaison to the Capital Improvement Program Advisory Committee.
- ◆ **Play a key role in cross training and**



# Deputy Treasurer

## mentoring per Succession Plan.

- ◆ Serve as mentor to Village Intern by providing training and knowledge sharing concerning the role and responsibilities of the Deputy Treasurer position.
- ◆ Train Village Intern on taking a leading role in the tax collection and dog licensing process including all reconciliations, reports and tax refunds.
- ◆ Introduce Village Intern to accounting software in both Fund Accounting and Payroll processes.
- ◆ Involve Village Intern in year-end reconciliations, reports and audit preparation.
- ◆ **Effectively execute role of Deputy Treasurer in accomplishment of Organizational Priorities.**
- ◆ Provide technical expertise in development of Fire Impact Fee review.
- ◆ Assist Village Administrator in review and revision of Pioneer Road Use Agreement.
- ◆ Provide technical expertise in development of Facility Plan.
- ◆ Research the prospect of instituting an Annual Report
- ◆ **Promote and exemplify teamwork with other Departments.**
- ◆ Assist with the transition of Village Administrator and provide financial technical expertise as needed.
- ◆ Provide assistance to Deputy Clerk throughout all four elections in 2014, as needed.
- ◆ Ensure timely and concise administration of Building Inspections Intergovernmental Agreement monthly invoices and payments

- ◆ Seek out opportunities to provide assistance to coworkers on projects, both large and small.

## 2013 Accomplishments:

- ◆ Worked with the Village Administrator to successfully implement and administer the Capital Improvement Program for 2014-2018.
- ◆ Created a Capital Improvement Fund for financing future capital projects as outlined in the Capital Improvement Program.
- ◆ Worked with the Village Administrator to effectively administer the investments of the Village per the terms of the Investment Policy.
- ◆ Followed all approved financial policies.
- ◆ Assisted Village Staff with the recodification process.
- ◆ Worked with the Village Administrator and Deputy Clerk to realign roles and responsibilities to be consistent with State Law.
- ◆ Worked with Village Team to update and improve Village ordinances, particularly those related to financial management.
- ◆ Trained Office Assistant and Village Intern on tax collection/dog licensing process and utilized both individuals to assist with these functions.
- ◆ Served as mentor to Village Intern by providing training and knowledge concerning the role and responsibilities of the Deputy Treasurer position.
- ◆ Took the lead on seeking proposals for Property, Vehicle and Worker's Compensation Insurance for 2014 – 2016.



## Deputy Treasurer

- ◆ Assisted Administrator with 2014 Budget.
- ◆ Attended various webinars concerning financial and Human Resource matters.

- ◆ Worked with coworkers on projects, both large and small.

### Deputy Treasurer Expenditure Budget

	2012	2013	2013	2014	%
DEPUTY TREASURER	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
SALARIES	\$51,309	\$52,285	\$33,848	\$52,808	1%
INTERN	\$1,212	\$2,400	\$0	\$29,888	1145%
SOCIAL SECURITY	\$3,903	\$4,183	\$2,513	\$6,326	51%
HEALTH INSURANCE	\$10,027	\$9,833	\$7,947	\$13,333	36%
PENSION	\$3,042	\$3,477	\$2,251	\$5,097	47%
AUDIT	\$10,600	\$10,000	\$0	\$10,750	7.5%
WEIGHTS AND MEASURES	\$0	\$2,500	\$2,400	\$2,500	0%
COMPUTER SUPPORT	\$2,610	\$3,285	\$600	\$3,285	0%
DUES AND MEMBERSHIPS	\$245	\$100	\$200	\$350	250%
SEMINARS AND TRAINING	\$114	\$250	\$69	\$725	190%
<b>TOTAL</b>	<b>\$83,062</b>	<b>\$88,313</b>	<b>\$49,828</b>	<b>\$125,062</b>	<b>42%</b>

# Building Inspectors



# Building Inspectors

## Building Inspector Joel Jaster

### Assigned Committees and Boards:

#### Architectural Review Board

#### 2014 Duties:

- ♦ Examines plans and specifications of new construction, additions and alterations to residential and commercial buildings to determine compliance with the provisions of applicable construction codes, standards, ordinances and regulations.
- ♦ Issues permits for applicants based on qualifications of plans and specifications, and files such permits appropriately both during construction and following completion of the project according to record retention requirements.
- ♦ Inspects commercial and residential buildings and premises for change of use, occupancy, or compliance with applicable codes and ordinances.
- ♦ Performs systematic site inspections of all skilled trades work for new construction and renovations within the Village, to evaluate compliance with all applicable Village, State and Federal codes and regulatory requirements in their respective trades, e.g., building, electrical, plumbing, HVAC, and mechanical and structural.
- ♦ Verifies compliance with approved building permits, plans and specifications; reviews and approves workmanship and completed projects.
- ♦ Attends professional training and job

related seminars, courses, meetings and conferences to keep abreast of current trends in the field.

- ♦ Works together with Public Works Supervisor and Zoning Administrator to assist with issues of overlapping concern.

#### 2014 Goals/Objectives:

- ♦ **Improved Richfield intergovernmental cooperation by overseeing a smooth transition of combined inspection services for Richfield, Slinger and Sussex.**
- ♦ Ensure expectations and levels of service are clearly defined for the new Inspector to ensure staff, citizens, and contractors working in the Village are in sync.
- ♦ Collaborate with administrative staff from each community to ensure lines of communication are kept open and the separate inspection needs of each community and their zoning codes are being met.
- ♦ Help assimilate the new Inspector with the Village of Richfield ensuring he had the necessary tools and equipment to provide adequate levels of service.
- ♦ **Effectively execute role of Building Inspector in accomplishment of organizational priorities**
- ♦ Assist in development of zoning recodifying.

# Building Inspectors

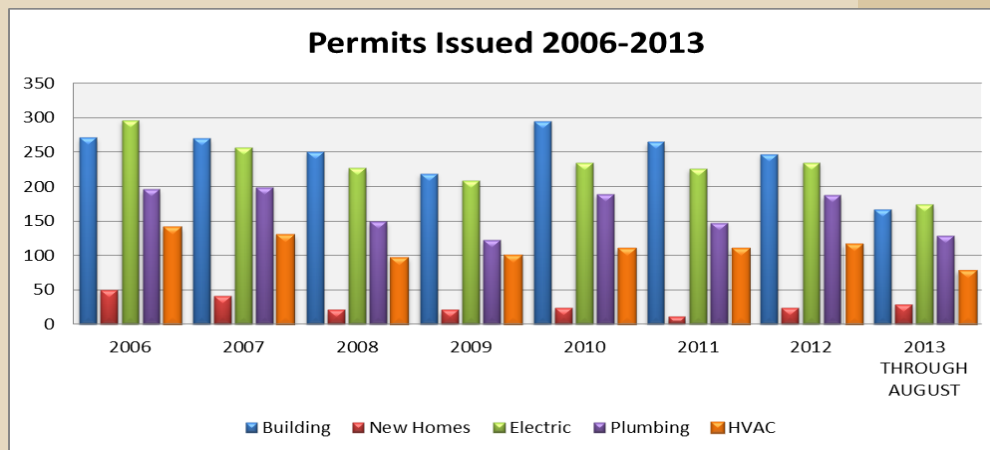
- ◆ Provide assistance and expertise in development of facility upgrades and expansion.
- ◆ **Assist in maintaining small, responsible and accountable local government.**
- ◆ Attend and administer Architectural Review Board.
- ◆ Provide "Emergency back-up" plowing help to the Village of Richfield in case of severe snow storms.
- ◆ Help the new Inspector to actively pursue new certifications and licenses.
- ◆ Help to assimilate Inspector II with electrical inspections, and their proper procedures.
- ◆ **Promote Citizen Service using effective two-way communication tools with residents.**
- ◆ Work with Assistant to the Administrator to develop Quality Assurance/Quality Control tools, seeking ways to improve Citizen Service.
- ◆ Use existing resources to promote e-services and permitting efficiencies which have been implemented in the past several months.
- ◆ Develop and improve administrative tools to improve efficiency and effectiveness.
- ◆ Cross-train key Staff members on permit processing to assist in citizen service.

## 2013 Accomplishments:

- ◆ Provided assistance and expertise in development of facility upgrades and expansion.
- ◆ Assisted in the development of the Capital Improvement Plan, specifically with those projects related to facility

- maintenance and improvements.
- ◆ Continue to provide consistent and reliable snowplow assistance.
- ◆ Researched and recommended a new Building Permit Fee schedule to maintain competitive and fair fees, ensuring users fully fund inspection services.
- ◆ Worked with Village Administrator to find ways to expand intergovernmental cooperation aimed at saving taxpayer dollars while maintaining or improving efficiency and effectiveness.
- ◆ Signed an intergovernmental agreement for inspection services with the Villages of Slinger and Sussex
- ◆ Worked with staff from each community to hire an additional inspector.
- ◆ Created a schedule which ensures all three communities receive their contracted hours and services.
- ◆ Promote Citizen Service using effective two-way communication tools with residents.
- ◆ Used existing resources to promote e-services and permitting efficiencies which have been implemented in the past several months.
- ◆ Worked with Administrative Intern to develop "Fact Sheets" regarding different types of permits and associated application requirements.
- ◆ By the end of 2013 construction will have started on over 40 new homes in the Village, the most homes to start construction in one year since 2007.

# Building Inspectors



## Building Inspectors Expenditure Budget

	2012	2013	2013	2014	%
INSPECTION	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
BUILDING INSPECTOR	\$75,058	\$76,362	\$49,435	\$126,616	66%
SOCIAL SECURITY	\$5,566	\$5,842	\$3,668	\$9,686	66%
HEALTH INSURANCE	\$16,935	\$16,614	\$11,834	\$33,328	101%
PENSION	\$4,450	\$5,078	\$3,287	\$8,863	75%
CELL PHONE	\$380	\$380	\$221	\$1,800	374%
EQUIPMENT MAINTENANCE	\$300	\$0	\$0	\$600	
COMPUTER SUPPORT	\$995	\$0	\$0	\$500	
STATE SEALS	\$917	\$0	\$917	\$600	0%
DUES AND MEMBERSHIPS	\$348	\$550	\$292	\$1,100	100%
SEMINARS AND TRAINING	\$697	\$800	\$140	\$1,600	100%
SUPPLIES AND EXPENSES	\$28	\$0	\$0	\$0	0%
HOUSE NUMBERS	\$199	\$200	\$306	\$200	0%
FUELS/PETROLEUM PRODUCTS	\$2,662	\$4,000	\$1,255	\$5,000	25%
CAPITAL OUTLAYS	\$0	\$0	\$0	\$8,640	
<b>TOTAL INSPECTION</b>	<b>\$108,535</b>	<b>\$109,826</b>	<b>\$71,355</b>	<b>\$198,533</b>	<b>81%</b>

## Public Works and Highway



# Public Works and Highway

## Public Works Supervisor Mike Gauthier

### 2014 Duties:

- ◆ Maintains open communication with Village Administrator on all aspects of Public Works Department through regular oral and written reports.
- ◆ Administers, supervises, and manages the day to day operations of the Richfield Public Works Department.
- ◆ Works closely with local organizations (i.e. RHS, RYBSA, RSC, RVFC, etc.) to coordinate activities and events at public parks.
- ◆ Plans, directs, supervises and performs installation, repair and maintenance of Village streets, tools and equipment, Village buildings and grounds and all park facilities.
- ◆ Assists, in an advisory capacity, with preparation of the annual department budget and capital budget, projects, needed supplies, materials and staffing needs. Monitors budget activity.
- ◆ Supervises the maintenance of the Village roads, this includes overseeing crack filling, constructions projects, snowplowing and the vehicles and employees working on the roads as well.
- ◆ Investigates insurance claims involving public works activities.
- ◆ Safe operation a variety of equipment including excavator, motor grader, trucks, backhoes, tractors, loaders, compactor, compressors, rollers, snowplow equipment and vehicles and a variety of power and hand tools.

- ◆ Maintains regular contact with construction project engineers, Village, County, State and Federal agencies, professional and technical groups and the general public regarding public work activities and services.
- ◆ Monitors inter-governmental actions affecting public works.
- ◆ Oversees and schedules crew and the repair and construction of all types of storm drainage, box culverts and curb and gutters; setting forms for concrete; the removal of weeds and grass from Village right-of-ways; street cleaning; setting of necessary cones and barricades for routine construction safety.
- ◆ Coordinates all activities with other departments.

### 2014 Goals/Objectives:

- ◆ **Administer planning tools in accordance with the Village's Vision and Mission.**
- ◆ Take leadership role in soliciting CIP projects from community stakeholders (i.e. RHS, RSC, RYBSA, etc.) to include such projects in 2015-2019 CIP Plan
- ◆ Provide support in creation Park Master Plans for each Park in the Village
- ◆ Work with RYBSA and RSC to develop turf management plan
- ◆ Provide technical expertise in development and administration of RFP for engineering services related to the





# Public Works and Highway

- annual Highway Improvement Program
- ◆ **Assist in maintaining small, responsible and accountable local government.**
  - ◆ Seek out opportunities for intergovernmental cooperation, aimed at saving taxpayer dollars while maintaining or improving efficiency and effectiveness.
  - ◆ Assist in formulation of succession plan for veteran employees.
  - ◆ Take leadership role in the development of written policies and procedures for better departmental management, with specific focus on a written snow/ice removal policy.
  - ◆ Assist Administrator and Deputy Treasurer in revision of Pioneer Road Use Agreement.
  - ◆ Administer safety program, including safety talks, equipment upgrades and improvements as advised.
  - ◆ **Promote Citizen Service using effective two-way communication tools with Citizens.**
  - ◆ Continue with public information meetings, office hours, construction notices, biweekly mid construction meetings and/or other similar efforts to keep taxpayers informed during construction projects.
  - ◆ Take initiative to establish and maintain positive relationships with community groups (i.e. RHS, RYBSA, RSC, etc.).
  - ◆ Take leadership role in executing improvements to snow/ice removal operations, based on citizen and Staff feedback and Village Board consensus.
  - ◆ **Maximize efficient and effective**

**utilization of resources to provide outstanding citizen service to Richfield residents.**

- ◆ Serve as liaison with Richfield Joint School District to ensure inclusion of parking lot construction/ Basswood Ln resurfacing as part of upcoming Highway Improvement Program
- ◆ Create storm system database and develop maintenance program for same
- ◆ Create comprehensive road maintenance database and develop road maintenance plan/ schedule
- ◆ Complete Vehicle/Equipment inventory (all pieces over \$500.00)
- ◆ Research snow plow route optimization options.

## 2013 Accomplishments:

- ◆ Submitted 5 year Roadway Improvement plan based on functional classification and WISLR ratings.
- ◆ Provided input as well as solicit input from RYBSA and RSC.
- ◆ Administered aeration and chemical applications Fall of 2012 and Summer of 2013.
- ◆ Solicited turf management plan for inclusion in 2014 Budget. Forwarded to RYBSA and RSC for feedback.
- ◆ Held pre-league meetings with RYBSA and RSC prior to organized leagues. In addition, held planning meetings for RYBSA All-Star Saturday and Championship Weekend, RSC tournament weekend and Richfield Days Parade. Provided guidance and project oversight on RHS road improvement project.

## Public Works and Highway

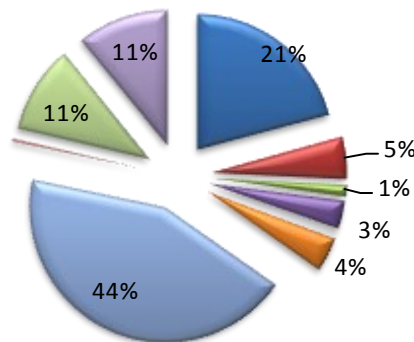
- ♦ Continue to provide support, educational materials and mentoring to affected employees for successful succession.
- ♦ Instituted Asset Disposal Policy
- ♦ Review program to date and set goals for continuing Safety Education. Review deficiencies and establish plan to correct.
- ♦ Safety talks were held and documented until August. Suggested by Vince that they be made less frequent, i.e. when unsafe practices are noted, to enhance effectiveness.
- ♦ Instituted vehicle lock out for disabled vehicles, sent employees to AST annual refresher training.
- ♦ Held two public information meeting's prior to 2013 Highway Improvement Plan.
- ♦ Construction notices sent prior to HIP, culvert replacement on Maple Terrace and Hubertus Rd.
- ♦ Shoulder programs and crackfilling to be completed in October
- ♦ Maintained effective, open communications between community

groups and Public Works office. Worked closely with the Richfield Historical Society to support RHS goals and RYBSA, RSC presidents to keep programs effective and efficient.

- ♦ Utilize Washington County resources to complete projects with Village Staff, i.e. culvert replacements, roadway striping, ditch cleaning and shoulder work.
- ♦ Submit – Freight grant application
- ♦ Utilize Washington County Highway Dept. resources when more efficient or economical. Shared equipment in exchange for services.
- ♦ Will be adding (9<sup>th</sup>) route as well as interim shift to plow operations to increase service. Research route optimization programs for snow removal.
- ♦ Provided in-house inspection for Pioneer Rd reconstruct.
- ♦ Pre-treatment program to begin Winter 2013-2014 with in house treatment program. Brine will be supplied through agreement with Washington County Highway Dept.

**Public Works/Highway Department**

- Salaries and Benefits
- Contracted Services
- Utilities
- Maintenance and Supplies
- Seminars and Training
- Fuel
- Major Repair and Construction



# Public Works and Highway

## Public Works Expenditure Budget

	2012	2013	2013	2014	%
HIGHWAY DEPARTMENT	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
SALARIES	\$179,540	\$201,194	\$130,388	\$157,797	-22%
WAGES PART-TIME	\$15,750	\$14,200	\$9,604	\$66,592	369%
OVERTIME	\$10,311	\$9,968	\$2,750	\$5,668	-43%
SOCIAL SECURITY	\$15,072	\$17,225	\$10,541	\$17,600	2%
HEALTH INSURANCE	\$52,562	\$54,232	\$35,844	\$47,664	-12%
PENSION	\$11,671	\$14,042	\$9,087	\$14,704	5%
EMPLOYEE TESTING	\$992	\$1,050	\$375	\$1,250	19%
CONTRACTED SERVICES	\$38,776	\$37,000	\$768	\$33,000	-11%
HEAT	\$5,307	\$11,550	\$6,455	\$11,550	0%
ELECTRICITY	\$5,845	\$6,500	\$3,878	\$6,500	0%
TELEPHONE	\$2,631	\$2,400	\$1,139	\$900	-62%
BLDG MAINT/JANITORIAL SERVICES	\$6,597	\$3,700	\$2,658	\$3,204	-13%
SEMINARS AND TRAINING	\$155	\$575	\$249	\$575	0%
SAFETY TRAINING	\$614	\$4,100	\$0	\$3,450	-16%
SUPPLIES/EXPENSES	\$83,717	\$46,075	\$20,233	\$46,575	1%
FUELS/PETROLEUM PRODUCTS	\$36,190	\$43,660	\$36,855	\$61,130	40%
MAJOR REPAIR AND CONSTRUCTION	\$716,534	\$813,550	\$17,607	\$650,704	-20%
ROAD SIGNS AND MARKINGS	\$3,228	\$6,750	\$145	\$5,500	0%
ICE CONTROL	\$198,913	\$143,000	\$102,919	\$156,500	9%
ENGINEERING SERVICES	\$65,704	\$40,000	\$40,271	\$40,000	0%
CAPITAL OUTLAYS	\$257,381	\$157,214	\$14,435	\$162,598	3%
<b>TOTAL HIGHWAY DEPARTMENT</b>	<b>\$1,707,490</b>	<b>\$1,627,985</b>	<b>\$446,201</b>	<b>\$1,493,461</b>	<b>-8%</b>

## Public Works and Highway

### Street Lighting Expenditure Budget

	2012	2013	2013	2014	%
STREET LIGHTING	ACTUAL	BUDGET	8/31/2012	BUDGET	CHANGE
STREET LIGHTS	\$18,909	\$18,800	\$12,737	\$26,400	40%
<b>TOTAL STREET LIGHTS</b>	<b>\$18,909</b>	<b>\$18,800</b>	<b>\$12,737</b>	<b>\$26,400</b>	<b>40%</b>

### Transfer Station Expenditure Budget

	2012	2013	2013	2014	%
TRANSFER STATION	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
SALARIES	\$5,374	\$5,040	\$3,851	\$5,040	0%
SOCIAL SECURITY	\$412	\$386	\$295	\$386	0%
EQUIPMENT MAINTENANCE	\$0	\$250	\$0	\$250	0%
WASTE DISPOSAL	\$4,875	\$4,000	\$4,229	\$5,500	37.5%
SUPPLIES AND EXPENSE	\$13	\$250	\$0	\$250	0%
FUELS	\$539	\$550	\$91	\$550	0%
RECYCLING EXPENSES	\$6,190	\$7,500	\$217	\$7,500	0%
<b>TOTAL TRANSFER STATION</b>	<b>\$17,403</b>	<b>\$17,976</b>	<b>\$8,683</b>	<b>\$19,476</b>	<b>8%</b>



# Community Services and Planning



# Community Services and Planning

Assistant to the Village Administrator/Planning and Zoning Administrator  
Jim Healy

## Assigned Committees and Boards:

Plan Commission, Architecture Review Board,  
Park Commission and  
Board of Appeals

## 2014 Duties:

- ♦ Participate in the processing of permits, variances and zoning applications.
- ♦ Review commercial and residential development plans for compliance with Village regulations; review and process planning applications; respond to public inquiries related to assigned responsibilities; maintain and file plans, sketches, maps, and other materials and records.
- ♦ Prepare and update zoning maps, land use maps, parcel and other maps.
- ♦ Attend and assist at meetings of various commissions, boards, and other general public meetings.
- ♦ Assist public in completing applications for use in special permits, variances, and rezoning of properties.
- ♦ Conduct field inspections for permit approvals and compliance with zoning regulations and codes.
- ♦ Prepare notices regarding violations and conduct inspections to assure compliance.
- ♦ Answer questions from the public, meet and correspond with property owners regarding zoning requirements.
- ♦ Serve as webmaster for the Village website, social media and other online

media.

- ♦ Assist Village Administrator with planning, organizing, staffing, directing, coordinating, reporting and budgeting.

## 2014 Goals/Objectives:

- ♦ **Assist in Completion of 2011-2014 organizational priorities/long-range planning**
- ♦ Assist in advisory capacity with development of GFOA Budget document (2013-2014)
- ♦ Complete Comprehensive Park Outdoor Recreation and Open Space Plan (2013)
- ♦ Complete Comprehensive Plan Update (2013-2014)
- ♦ Complete Zoning recodification (2013-2014)
- ♦ **Work to improve Planning and Zoning Department setup and operations**
- ♦ Initiate plan to revise and update Village of Richfield Zoning Map
- ♦ Develop and initiate process to evaluate and improve newly implemented permit applications and checklists
- ♦ Assist in advisory capacity with the Fire Company Impact Fee Study rewrite
- ♦ **Continue to manage and improve community information administration**
- ♦ Establish regular and consistent bimonthly staff meetings to manufacture relevant content for the bimonthly newsletter. Then, administer the production of professional, informative and relevant bimonthly newsletter





# Community Services and Planning

- ◆ Expand social media capacity to include YouTube account, as well as easy access icons on the Village website for YouTube and Instagram, with relevant and frequent posts
- ◆ Maintain positive relationship with local press and seek opportunities to cultivate good press for the Village of Richfield
- ◆ Seek innovative ways to communicate with the community and local businesses
- ◆ **Advise and administer meetings of boards and commissions**
- ◆ Establish regular and consistent schedule and medium to meet with individual board/commission chairs to review agendas prior to upcoming meetings
- ◆ Facilitate transition of Architectural Review Board (ARB) responsibilities, with assistance of ARB Chairman, to Inspector Jaster
- ◆ Introduce Administrative Intern to Park Commission, and prepare transition of Park responsibilities to Intern in late 2014
- ◆ **Professional development**
- ◆ Seek training opportunities for time management, prioritization and delegation
- ◆ Seek out leadership training opportunities
- ◆ Take opportunities to learn from subordinates and peers, strengthening areas of weakness in budget, finance, and public works operations, etc.

## 2013 Accomplishments:

- ◆ Completed the Village's Community Build-out Analysis
- ◆ Completed the Village's Comprehensive Park, Outdoor Recreation and Open Space Plan
- ◆ Actively working to complete the Village's 10-year Comprehensive Plan Update by the end of 2013
- ◆ Awarded the WisDNR Annual Recycling Grant Award for funding of the Transfer Station
- ◆ Awarded the WisDNR Recycling Consolidation Agreement Grant with the Town of Polk for additional funding of Transfer Station
- ◆ Nominated and appointed to the State Board of Directors for the Wisconsin Association of Municipal/County Assistant Managers (WAMCAM)
- ◆ Held winter DPW Pre-Construction meetings to notify residents of upcoming summer 2013 road projects
- ◆ Coordinated the direct mailings to residents affected by summer road construction work
- ◆ Organized and oversaw the Richfield Days fireworks show
- ◆ Successfully helped coordinate the hiring process for the Village's new Building Inspector and part-time Parks Laborer
- ◆ Established clear and consistent operational applications, checklists, permits, procedures and communication tools between personnel and departments
- ◆ Ensured timely, complete, and concise Plan Commission, Park Commission, Architectural Review Board, and Board of Zoning Appeals agendas, communication forms, and packets



# Community Services and Planning

- ◆ Continued to manage and act as the Village's 'webmaster'
- ◆ Installed online payment feature on the Village's website for Plumbing, Electrical, and HVAC permits
- ◆ Expanded the Village's social media presence by developing their YouTube and Instagram accounts

- ◆ Managed the distribution of the Village's Richfield Happenings newsletter
- ◆ Managed the Village's formal complaints received from residents and handled enforcement of the Village's municipal code of ordinances
- ◆ Wrote numerous press releases that were published in regional papers

## Community Services, Planning and Zoning Expenditure Budget

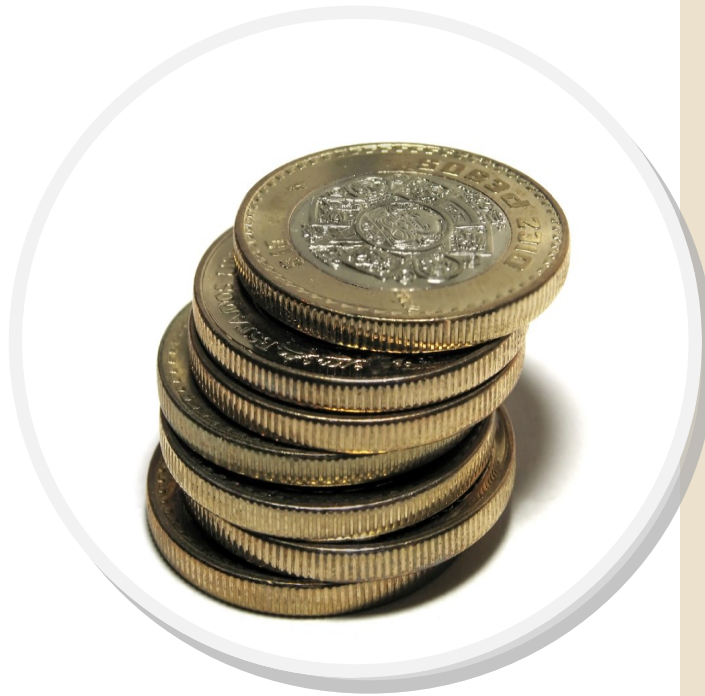
	2012	2013	2013	2014	%
PLANNING AND ZONING	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
ASSISTANT TO THE ADMINISTRATOR	\$42,229	\$44,109	\$28,639	\$44,550	1%
CONSULTING SERVICES	\$11,669	\$12,000	\$5,172	\$32,000	167%
ARCHITECTURAL REVIEW BOARD	\$300	\$1,350	\$360	\$1,350	0%
PLAN COMMISSION	\$2,190	\$2,250	\$1,020	\$2,250	0%
ZONING APPEALS BOARD	\$0	\$1,000	\$0	\$1,000	0%
SOCIAL SECURITY	\$3,351	\$3,726	\$2,237	\$3,760	1%
HEALTH INSURANCE	\$7,567	\$11,000	\$6,590	\$7,700	-30%
PENSION	\$2,504	\$2,933	\$1,905	\$3,119	6%
DUES AND MEMBERSHIPS	\$521	\$310	\$291	\$310	0%
MILEAGE	\$0	\$0	\$128	\$0	0%
SEMINARS AND TRAINING	\$355	\$725	\$836	\$525	-28%
PROFESSIONAL SERVICES	\$10,166	\$20,000	\$5,735	\$20,000	0%
CAPITAL OUTLAYS	\$20,328	\$28,000	\$0	\$3,000	-89%
<b>TOTAL PLANNING AND ZONING</b>	<b>\$101,210</b>	<b>\$127,403</b>	<b>\$52,913</b>	<b>\$119,564</b>	<b>-6%</b>





THIS PAGE LEFT INTENTIONALLY BLANK

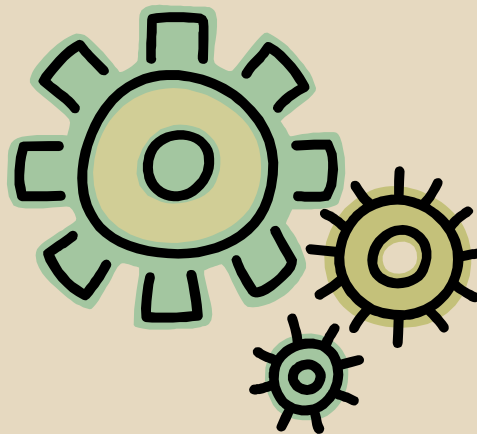
# **Non-Departmental Expenditures**



# Non-Departmental Expenditures

## Non-Departmental Expenditure Budget

	2012	2013	2013	2014	%
NON-DEPARTMENTAL	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
HEAT	\$2,673	\$5,250	\$1,885	\$3,600	-31%
ELECTRICITY	\$8,560	\$8,000	\$5,628	\$8,800	10%
TELEPHONE/BROADBAND CONNECTION	\$4,730	\$4,700	\$2,474	\$5,400	15%
JANITOR	\$2,817	\$3,500	\$1,378	\$3,204	-8%
BUILDING MAINTENANCE	\$2,817	\$1,500	\$1,151	\$1,500	0%
EQUIPMENT MAINTENANCE	\$2,742	\$2,500	\$2,148	\$2,500	0%
WEBSITE	\$347	\$3,473	\$53	\$3,500	1%
COMPUTER SUPPORT	\$4,853	\$3,000	\$2,626	\$4,500	50%
POSTAGE	\$8,185	\$5,000	\$5,815	\$3,200	-36%
NEWSLETTER	\$8,577	\$0	\$0	\$5,000	100%
SUPPLIES AND EXPENSES	\$9,777	\$7,100	\$6,541	\$9,500	34%
FUELS/PETROLEUM PRODUCTS	\$562	\$650	\$152	\$650	0%
<b>TOTAL NON-DEPARTMENTAL</b>	<b>\$56,640</b>	<b>\$44,673</b>	<b>\$29,851</b>	<b>\$51,354</b>	<b>15%</b>



# Contracted Village Services



## Contracted Village Services

### Legal Counsel Year in Review

- ♦ Attended numerous Village Board meetings
- ♦ Reviewed policies and procedures prior to Board approval
- ♦ Assisted in drafting ordinances
- ♦ Guided staff with evolving Wisconsin State Statute changes

### Legal Counsel Budget

	2012	2013	2013	2014	%
LEGAL COUNSEL	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
ATTORNEY	\$80,969	\$50,000	\$33,641	\$55,000	10%
<b>TOTAL LEGAL</b>	<b>\$80,969</b>	<b>\$50,000</b>	<b>\$33,641</b>	<b>\$55,000</b>	<b>10%</b>

### Assessor Year in Review

- ♦ First year of contract completed reassessments for 1/6 of Village properties
- ♦ Associated Appraisals Consultants, Inc. conducted the Open Book on July 8, 2013
- ♦ Board of Review July 24, 2013, one case was heard by the Board

### Assessor Budget

	2012	2013	2013	2014	%
ASSESSOR	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
BOARD OF REVIEW	\$270	\$275	\$570	\$275	0%
CONTRACT SERVICES	\$30,000	\$32,875	\$27,708	\$47,500	45%
SOCIAL SECURITY	\$0	\$26	\$7	\$26	0%
STATE ASSESSING COSTS	\$1,537	\$1,600	\$1,482	\$1,600	0%
<b>TOTAL ASSESSOR</b>	<b>\$31,807</b>	<b>\$34,776</b>	<b>\$29,767</b>	<b>\$49,401</b>	<b>42%</b>

# Contracted Village Services

## Insurance Budget

	2012	2013	2013	2014	%
INSURANCE	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
WORKER'S COMPENSATION	\$23,722	\$25,000	\$16,977	\$15,000	-40%
PROPERTY INSURANCE	\$4,639	\$5,172	\$3,383	\$5,586	8%
PUBLIC OFFICIAL LIABILITY	\$829	\$925	\$829	\$925	0%
LIABILITY INSURANCE	\$23,099	\$25,755	\$25,755	\$27,815	8%
VEHICLE INSURANCE	\$7,862	\$8,766	\$8,766	\$9,467	8%
EMPLOYEE BONDS	\$100	\$112	\$100	\$112	0%
<b>TOTAL INSURANCE</b>	<b>\$60,251</b>	<b>\$65,730</b>	<b>\$55,810</b>	<b>\$58,905</b>	<b>-10%</b>

## Engineering Services Year in Review

- ◆ Worked with Department of Public Works Supervisor to create and implement a Highway Improvement Plan
- ◆ Oversaw construction agreements on the impending Bark Lake Boat Launch

## Engineering Services Budget

	2012	2013	2013	2014	%
ENGINEERING	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
DEVELOPMENT REVIEW AND INSPECTION SERVICES	\$7,835	\$10,000	\$612	\$5,000	-50%
ENGINEERING SERVICES	\$13,353	\$10,000	\$2,605	\$5,000	-50%
<b>TOTAL ENGINEERING</b>	<b>\$21,188</b>	<b>\$20,000</b>	<b>\$3,217</b>	<b>\$10,000</b>	<b>-50%</b>



# Contracted Village Services

## Public Safety Washington County Sheriff Duties

- ◆ Enforce federal, state and local laws and ordinances
- ◆ Investigate crimes
- ◆ Maintain order at civil proceedings
- ◆ Assist the citizens of Richfield when requested for various non-criminal matters
- ◆ Provide 911 Dispatch services to the citizens of Richfield
- ◆ Provide support to the citizens through the computerized record system

## Police Expenditure Budget

	2012	2013	2013	2014	%
POLICE SERVICES	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
WASHINGTON COUNTY CONTRACT	\$306,352	\$319,751	\$170,138	\$308,000	-3%
FUEL/PETROLEUM PRODUCTS	\$10,166	\$10,000	\$5,877	\$10,000	0%
<b>TOTAL POLICE SERVICES</b>	<b>\$316,518</b>	<b>\$329,751</b>	<b>\$176,015</b>	<b>\$318,000</b>	<b>-3%</b>



## Contracted Village Services

### Lake Patrol Expenditure Budget

	2012	2013	2013	2014	%
LAKE PATROL	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
SALARIES	\$2,735	\$1,800	\$1,245	\$1,800	0%
EQUIPMENT MAINTENANCE	\$72	\$0	\$0	\$0	0%
SEMINARS AND TRAINING	\$125	\$0	\$0	\$0	0%
FUELS	\$29	\$0	\$0	\$0	0%
<b>TOTAL LAKE PATROL</b>	<b>\$2,961</b>	<b>\$1,800</b>	<b>\$1,245</b>	<b>\$1,800</b>	<b>0%</b>



# Contracted Village Services

## Emergency Government Director Duties

- ◆ In disaster situations, local and county governments act as the first line of response to coordinate efforts to protect people, property, and the environment, and to implement recovery measures.
- ◆ The Emergency Government Director is expected to stay up to date with procedures, policies, and strategies to keep citizens of Richfield safe during natural or man-made disasters.

## Emergency Government Director Expenditure Budget

	2012	2013	2013	2014	%
EMERGENCY GOVERNMENT DIRECTOR	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
SEMINARS AND TRAINING	\$175	\$500	\$0	\$500	0%
MILEAGE	\$0	\$0	\$0	\$0	0%
SUPPLIES AND EXPENSES	\$0	\$0	\$0	\$0	0%
<b>TOTAL EMERGENCY DIRECTOR</b>	<b>\$175</b>	<b>\$500</b>	<b>\$0</b>	<b>\$500</b>	<b>0%</b>

## Pest Control Expenditure Budget

	2012	2013	2013	2014	%
PEST CONTROL	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
ANIMAL CONTROL CONTRACT	\$5,000	\$2,718	\$2,718	\$3,403	25%
<b>TOTAL PEST CONTROL</b>	<b>\$5,000</b>	<b>\$2,718</b>	<b>\$2,718</b>	<b>\$3,403</b>	<b>25%</b>

# Contracted Village Services



## Richfield Volunteer Fire Company Duties

The Richfield Volunteer Fire Company (RVFC) is a private, non-profit company that provides emergency services for 49 square miles of Washington County. They cover the entire Village of Richfield, the Town of Germantown, three sections in the Town of Polk and eight sections in the Town of Erin.

## Fire Expenditure Budget

	2012	2013	2013	2014	%
FIRE PROTECTION	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
RICHFIELD FIRE COMPANY	\$439,558	\$446,263	\$296,638	\$452,750	1%
RICHFIELD INSURANCE DUES	\$47,941	\$48,000	\$46,724	\$48,000	0%
FIRE INSPECTION FEES	\$324	\$1,020	\$150	\$500	-51%
<b>TOTAL FIRE PROTECTION</b>	<b>\$487,823</b>	<b>\$495,283</b>	<b>\$343,512</b>	<b>\$501,250</b>	<b>1%</b>

## Goal

The goal of the Richfield Volunteer Fire Company is to minimize loss of life and property for the Village of Richfield and other contracted sections, from fires, natural disasters, life threatening situations and to assist other emergency agencies.

Call Volume for 2012	
RESCUE CALLS	425
FIRE CALLS	97
<b>TOTAL RESPONSES</b>	<b>522</b>

## Contracted Village Services

### 2013 Richfield Volunteer Fire Company Board of Directors

MEMBER-POSITION	TERM	YEAR ELECTED	TERM ENDS
Dan Neu President	2 Years	2012	2014
Terry Kohl Chief	2 Years	2011	2013
Jeff Pagel Assistant Chief	2 Years	2012	2014
Don Leninger Secretary	2 Years	2012	2014
Sue Schmitt Treasurer	2 Years	2011	2013
Larry Schmitt Vice President	2 Years	2011	2013
John Schmitz Director	3 Years	2012	2015
Jerry Hoffman Director	3 Years	2015	2015
John Hauser Director	3 Years	2010	2013
Jim Schmitz Director	3 Years	2010	2013
Rich Storms Director	3 Years	2011	2014

# **Community Culture and Leisure**



# Community Culture and Leisure

## Parks



Richfield Historical Park

## Parks Expenditure Budget

	2012	2013	2013	2014	%
PARK	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
SALARIES	\$0	\$0	\$0	\$44,028	100%
PARK COMMISSION	\$1,260	\$840	\$480	\$840	-43%
WAGES PART-TIME	\$33,125	\$50,308	\$39,581	\$28,041	-21%
SOCIAL SECURITY	\$2,630	\$3,913	\$3,065	\$5,578	-22%
HEALTH INSURANCE	\$0	\$0	\$0	\$6,568	
PENSION	\$936	\$3,345	\$2,274	\$4,736	-32%
ELECTRICITY	\$2,009	\$2,200	\$1,269	\$2,200	-42%
JANITORIAL SERVICES	\$1,009	\$1,000	\$0	\$0	-100%
EQUIPMENT MAINTENANCE	\$1,044	\$1,150	\$574	\$1,150	-50%
GROUNDS MAINTENANCE	\$4,236	\$5,500	\$5,273	\$4,100	-4%
PARK BEAUTIFICATION	\$0	\$5,500	\$0	\$4,500	-18%
SUPPLIES AND EXPENSES	\$1,171	\$500	\$484	\$1,000	-3%
FUELS	\$4,055	\$4,500	\$2,578	\$4,500	-43%
FERTILIZER AND WEED CONTROL	\$3,215	\$4,000	\$2,677	\$4,500	12%
METROS AND LIQUID WASTE DISPOSAL	\$5,961	\$6,200	\$3,496	\$8,000	29%
CAPITAL OUTLAYS	\$2,560	\$13,500	\$0	\$3,500	-74%
BARK LAKE BOAT LAUNCH	\$32,851	\$0	\$1,614	\$0	0%
<b>TOTAL PARKS</b>	<b>\$96,062</b>	<b>\$102,456</b>	<b>\$63,365</b>	<b>\$123,241</b>	<b>14%</b>



# Community Culture and Leisure

## Richfield Historical Society *Remembering the Past...*



The Richfield Historical Society is a non-profit, volunteer-driven organization which is restoring and preserving buildings at the Richfield Historical Park in order to create a living museum of Richfield's history.

### Richfield Historical Society Expenditure Budget

	2012	2013	2013	2014	%
HISTORICAL SOCIETY	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
MILL PARK ELECTRICITY	\$457	\$650	\$452	\$650	0%
MILL FOUNDATION CONSULTING	\$700	\$8,300	\$0	\$1,000	-88%
MILL FOUNDATION CONTINGENCY	\$10,000	\$12,500	\$0	\$12,500	0%
<b>TOTAL HISTORICAL SOCIETY</b>	<b>\$11,157</b>	<b>\$21,450</b>	<b>\$452</b>	<b>\$14,150</b>	<b>-34%</b>

### Richfield Days Fireworks Budget

	2012	2013	2013	2014	%
RECREATION	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
RICHFIELD DAYS FIREWORKS	\$6,000	\$6,000	\$2,000	\$6,000	0%
<b>TOTAL RECREATION</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$2,000</b>	<b>\$6,000</b>	<b>0%</b>



THIS PAGE LEFT INTENTIONALLY BLANK

# **Taxes, Debt Service and Long-Term Obligations**



# Taxes, Debt Service and Long-Term Obligations

## Taxes

	2012	2013	2013	2014	%
TAXES	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
TAXES	\$676	\$600	\$190	\$600	0%
AG USE PENALTY	\$0	\$0	\$0	\$0	0%
POLK PAYMENT 66.0221(3)(a) YEAR 5 OF 5	\$7,900	\$7,900	\$7,900	\$7,900	0%
<b>TOTAL TAXES</b>	<b>\$8,576</b>	<b>\$8,500</b>	<b>\$8,090</b>	<b>\$8,500</b>	<b>0%</b>

	2012	2013	2013	2014	%
DEBT SERVICE	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
<b>PRINCIPAL</b>					
RIVERVIEW	\$10,027	\$10,027	\$10,027	\$10,578	6%
SOUTH SHORE	\$1,057	\$1,057	\$1,057	\$1,108	5%
<b>INTEREST</b>					
RIVERVIEW	\$4,156	\$4,156	\$4,156	\$3,605	-13%
SOUTH SHORE	\$945	\$945	\$945	\$895	-5%
<b>TOTAL DEBT SERVICE</b>	<b>\$16,185</b>	<b>\$16,185</b>	<b>\$16,185</b>	<b>\$16,186</b>	<b>0%</b>

## VILLAGE OF RICHFIELD: DEBT SERVICE LOAN AMOUNTS

YEAR	PROJECT	LOAN YEARS	INTEREST	BORROWED AMOUNT	BALANCE	YEAR REMAINING ON LOAN	FINANCIAL SOURCE
2007	Riverview Drive	15 Years	5.5%	\$134,225	\$65,542	6	Special Assessment (18) Residents
2008	South Shore	20 Years	4.75%	\$24,326	\$18,844	13	Special Assessment (3) Residents
2007	Park Land	10 Years	5%	\$219,225	\$110,627	4	Park Impact Fees

# Taxes, Debt Service and Long-Term Obligations

## 2012 Deficit Fund Balance

The Village had the following funds with negative fund balances which will be covered by future revenues and the general fund if necessary:

Park Dedication	\$395,109
Richfield Utility No. 1	\$213

## 2012 Long-Term Debt

The 2012 equalized valuation of the Village as certified by the Wisconsin Department of Revenue is \$1,424,148,300. The legal debt limit and margin of indebtedness as of December 31, 2012, in accordance with Section 67.03 of the Wisconsin Statutes follows:

Debt Limit (5% of <b>\$1,424,148,300</b> )	\$71,207,415
Deduct long-term debt applicable to debt margin	\$203,543
Remaining Margin of Indebtedness Available	<b>\$70,976,872</b>

## 2012 Investments

As of December 31, 2012 the Village had the following investments:

INVESTMENT	MATURITIES	FAIR VALUE
Local Government Investment Pool	0 Days	\$11,367,046

Interest Risk—The Village's investment policy does limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.



THIS PAGE LEFT INTENTIONALLY BLANK

## Utility District





# Utility District

## Richfield Utility District

<b>RICHFIELD UTILITY DISTRICT</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>%</b>
<b>REVENUES</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>CHANGE</b>
SPECIAL CHARGE/ PROPERTY TAX	\$3,375	\$3,375	\$3,375	0%
INTEREST	\$0	\$0	\$0	0%
<b>TOTAL REVENUES</b>	<b>\$3,375</b>	<b>\$3,375</b>	<b>\$3,375</b>	<b>0%</b>
<b>EXPENDITURES</b>				
STREET LIGHTING	\$3,375	\$3,375	\$3,375	0%
<b>TOTAL EXPENDITURES</b>	<b>\$3,375</b>	<b>\$3,375</b>	<b>\$3,375</b>	<b>0%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

## Richfield Utility District #2

<b>RICHFIELD UTILITY DISTRICT #2</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>%</b>
<b>SPECIAL REVENUE FUND</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>CHANGE</b>
<b>REVENUES</b>				
SPECIAL CHARGE/PROPERTY TAX	\$1,370	\$1,370	\$1,370	0%
INTEREST	\$0	\$0	\$0	0%
<b>TOTAL REVENUES</b>	<b>\$1,370</b>	<b>\$1,370</b>	<b>\$1,370</b>	<b>0%</b>
<b>EXPENDITURES</b>				
STREET LIGHTING	\$1,370	\$1,370	\$1,370	0%
<b>TOTAL EXPENDITURES</b>	<b>\$1,370</b>	<b>\$1,370</b>	<b>\$1,370</b>	<b>0%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

## Bark Lake Utility District

BARK LAKE UTILITY DISTRICT	2012	2013	2014	%
SPECIAL REVENUE FUND	ACTUAL	BUDGET	BUDGET	CHANGE
<b>REVENUES</b>				
SPECIAL CHARGE/PROPERTY TAX	\$2,622	\$2,622	\$2,622	0%
INTEREST INCOME	\$0	\$0	\$0	0%
<b>TOTAL REVENUES</b>	<b>\$2,622</b>	<b>\$2,622</b>	<b>\$2,622</b>	<b>0%</b>
<b>EXPENDITURES</b>				
STREET LIGHTING	\$2,622	\$2,622	\$2,622	0%
<b>TOTAL EXPENDITURES</b>	<b>\$2,622</b>	<b>\$2,622</b>	<b>\$2,622</b>	<b>0%</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>





THIS PAGE LEFT INTENTIONALLY BLANK

# Assets



# Assets

## Public Works

VEHICLE #	DESCRIPTION	YEAR OF VEHICLE	COST TO REPLACE NEW	ORIGINAL COST
1	FORD SUPER DUTY F-350 DRW	2007	\$35,000	\$33,792
3	IHC 2554 PLOW, WING, DUMP BODY, SALTER	1996	\$150,000	\$80,819
4	FORD ESCAPE	2014	\$24,252	\$24,252
5	IHC 7400 PLOW, WING, DUMP BODY, SALTER	2009	\$150,000	\$140,000
6	IHC 7400 PLOW, WING, DUMP BODY, SALTER	2006	\$150,000	\$120,000
7	IHC 7400 PLOW, WING, DUMP BODY, SALTER	2003	\$150,000	\$95,904
8	FORD F-550 DUMP BODY	1999	\$40,000	\$33,269
10	IHC 2554 PLOW, WING, DUMP BODY, SALTER	2000	\$150,000	\$78,807
11	IHC 2554 PLOW, WING V-BODY, SALTER	1998	\$150,000	\$66,600
12	IHC 2554 PLOW, WING W-BODY, SALTER	1999	\$150,000	\$71,705
13	FORD F-350 DUMP BODY	2003	\$35,000	\$29,940
14	FORD ESCAPE	2014	\$24,252	\$24,252
15	FORD FOCUS	2013	\$14,360	\$14,360
16	IHC 7400 PLOW, WING, DUMP BODY, SALTER	2013	\$150,000	\$165,000
19	IHC 2554 PLOW, WING, DUMP BODY, SALTER	1994	\$150,000	\$75,498
25	FORD TRUCK S-DTY F-250 TRUCK	2010	\$35,000	\$25,649
26	IHC 7400 PLOW, WING, DUMP BODY, SALTER	2012	\$150,000	\$140,000
	OSHKOSH V PLOW, WING, DUMP BODY	1962	\$150,000	\$4,920
	OSHKOSH P2427 V PLOW, WING, DUMP BODY	1971	\$150,000	\$8,515
	<b>TOTALS</b>		<b>\$2,007,864</b>	<b>\$1,233,282</b>

## Fireman's Park

DESCRIPTION	LENGTH IN FEET	QUANTITY	COST TO REPLACE NEW
BACKSTOP		1	\$5,554
BLEACHERS 5 ROW—15'L		4	\$5,201
BASKETBALL COURT		1	\$6,719
TENNIS COURT—DOUBLE		2	\$59,600
VOLLEYBALL COURT		2	\$5,635
6' FENCE	3,520		\$46,726
LIGHTING 40' 2-4-6 LAMPS		8	\$251,403
PLAYER BENCHES 16' LONG		2	\$379
SCOREBOARD		1	\$4,335
SCOREKEEPERS HUT 6 X 8		1	\$2,709
<b>SITE TOTAL</b>			<b>\$388,261</b>



## Heritage Park

DESCRIPTION	LENGTH IN FEET	QUANTITY	COST TO REPLACE NEW
40' POLES W/ LIGHTS		2	\$125,701
BACKSTOPS		6	\$33,322
BATTING CAGE 14' X 60'		1	\$3,386
PLAYERS BENCH - 16'		10	\$1,896
ALUMINUM BENCHES		17	\$22,106
BURKE ACTIVITY CENTER		2	\$15,713
DIGGERS		2	\$866
FENCING 6' CHAIN LINK	1,340		\$38,935
10' FENCING	942		\$22,457
4' FENCING	696		\$6,033
8' FENCING	1,870		\$30,395
PICNIC TABLES		12	\$3,251
SCOREBOARD		2	\$8,669
SHELTER	625		\$11,920
SWINGS		2	\$9,753
TENNIS COURTS		1	\$59,600
VOLLEYBALL COURTS		1	\$2,818
WOODEN SIGN W/ ROOF		1	\$866
PLAYWEB		1	\$12,999
LIFE TRAIL STATIONS		3	\$10,983
<b>SITE TOTAL</b>			<b>\$421,669</b>



## Bark Lake Park

DESCRIPTION	LENGTH IN FEET	QUANTITY	COST TO REPLACE NEW
PLAYGROUND EQUIPMENT		1	\$17,239
PARK SHELTER	500		\$20,480
PICNIC TABLES		1	\$271
PARK BENCH WOOD		2	\$379
<b>SITE TOTAL</b>			<b>\$38,369</b>

## Nature Park

DESCRIPTION	LENGTH IN FEET	QUANTITY	COST TO REPLACE NEW
OBSERVATION DECK		1	\$2,709
GAZEBO		1	\$24,500
<b>SITE TOTAL</b>			<b>\$27,209</b>

## Public Works Equipment

DESCRIPTION	ACQUISITION DATE	QUANTITY	COST TO REPLACE NEW	ORIGINAL COST
S250 BOBCAT SKID-STEER LOADER	2008	1	\$30,000	\$29,760
CASE 621 B WHEEL LOADER	1992	1	\$103,120	\$75,000
VERMEER 1500 BRUSH CHIPPER	2006	1	\$37,040	\$30,000
EQUIPMENT TRAILER	2008	1	\$2,000	\$1,525
IHC 7400 PLOW WING	2003	1	\$10,387	\$9,000
IHC 2554 PLOW WING	1998	1	\$10,387	\$9,000
IHC 2554 PLOW WING	1992	1	\$10,387	\$9,000
IHC 7400 PLOW WING	2006	1	\$12,718	\$9,000
<b>TOTAL PUBLIC WORKS</b>			<b>\$216,039</b>	<b>\$172,285</b>

# Assets

## Buildings

DESCRIPTION	ACQUISITION DATE	COST TO REPLACE NEW	FIXED ASSETS
VILLAGE HALL	1975	\$1,116,518	\$104,099
<b>PUBLIC WORKS BUILDINGS</b>			
NEW MUNICIPAL GARAGE	1998	\$1,191,386	\$635,000
OLD MUNICIPAL GARAGE	1951	\$447,042	\$27,726
EQUIPMENT STORAGE BUILDING	1970	\$328,912	\$96,380
STORAGE BUILDING	1970	\$184,190	\$28,893
POLE SHED FOR SALT	1990	\$175,419	\$54,096
GAS PUMP BUILDING	1979	\$29,769	\$9,375
<b>PARK BUILDINGS</b>			
NORTH CONCESSION STAND	2001	\$81,379	\$63,808
HERITAGE PARK CONCESSION STAND (NORTH)	1970	\$88,657	\$33,540
HERITAGE PARK CONCESSION STAND (SOUTH)	2009	\$150,000	\$150,000
LILLYCRAP HOUSE	1870	\$289,290	\$7,916
MILL AT HISTORICAL PROPERTY	1860	\$363,739	\$6,167
BARN AT HISTORICAL PROPERTY	1860	\$96,480	\$2,640
SHELTER FOR HERITAGE PARK	2005	\$10,000	\$5,500
SMOKE HOUSE AT HISTORICAL PARK	1860	\$1,015	\$926
SHED AT HISTORICAL PARK	1870	\$13,199	\$1,000
OBSERVATION DECK AT NATURE PARK	2006	\$10,000	\$6,500
BARK LAKE PARK SHELTER	1985	\$20,480	\$11,000
FENCING AT HERITAGE PARK	2007	\$70,820	\$35,930
<b>TOTAL</b>		<b>\$4,668,295</b>	<b>\$1,280,496</b>

# Capital Projects



# Capital Projects

## Capital Project Funds

	2012	2013	2013	2014	%
CAPITAL IMPROVEMENT PLAN	ACTUAL	BUDGET	AS OF 8/31	BUDGET	CHANGE
CAPITAL IMPROVEMENT PLAN	\$61,293	\$45,000	\$257,655	\$65,000	44%
TOTAL CONTINGENCY ACCOUNT	\$61,293	\$45,000	\$257,655	\$65,000	44%

## Capital Improvement Funds

VILLAGE OF RICHFIELD		
2014 BUDGET		
CAPITAL IMPROVEMENT BUDGET		
2014 CIP REVENUES	2014 CIP REVENUES	2014 CIP EXPENDITURES
HIGHWAY IMPROVEMENT PROGRAM	\$626,704.00	\$626,704
PATROL TRUCK #3	\$56,606.00	
PATROL TRUCK #11	\$34,990.00	
PATROL TRUCK #12	\$30,040.00	
TORO GROUNDMASTER	\$21,227.00	
JD 925 MOWER	\$6,644.00	
F350 #13	\$8,091.00	
FACILITY IMPROVEMENTS	\$50,000.00	
DPW WINDOWS	\$15,000.00	\$15,000
FUTURE EQUIPMENT	\$3,500	
TOTAL REVENUES	\$852,802.00	\$641,704
PREVIOUSLY TRANSFERRED FUNDS		
WILLOW CREEK ROAD		\$30,314
FORD F550 TRUCK #8		\$43,200
PLOW TRUCK #20		\$164,836
TOTAL FROM CAPITAL FUND		\$238,350
TOTALS	\$852,802	\$880,054

# Glossary



# Glossary

The annual budget contains specific and specialized vocabulary that is unique to public finance and the budgeting process. To assist readers of this budget in understanding these terms, a budget glossary has been included in the document.

**Account:** a unique identification number and title for a class of expenditures; the most detailed level of budgeting and recording expenditures; also known as the “line item”.

**Accounting System:** the total set of records that are used to record, classify, and report information on the financial status and operation of an entity.

**Activity:** an office within a department to which specific expenses are to be allocated.

**Adopted Budget:** a budget that has been approved by the Village Board.

**Allocation:** the distribution of available monies, personnel and equipment among various Village functions.

**Annual Budget:** an estimate of expenditures for specific purposes during the fiscal year and the proposed means (estimated revenues) for financing those activities.

**Assessed Value:** a valuation set upon real or personal property by the Village Assessor as a basis for levying taxes.

**Asset:** anything owned which has commercial exchange value. Assets may consist of specific property or claims against others, in contrast to obligations due others.

**Audit:** a study of the Village’s accounting system to ensure that financial records are accurate and in compliance with all legal requirements for the handling of public funds, including State law and the Village Charter.

**Balanced Budget:** a budget in which estimated revenues are equal to or greater than estimated expenditures.

**Bond:** a written promise to pay a specified sum of money (principal or face value) at a specified future date (maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are used typically for long term debt.

**Budget (Operating):** a plan of financial operation embodying an estimate of proposed expenditures for a given period of time and the proposed means of financing them.

## Glossary

**Budget Calendar:** the schedule of key dates of milestones that a government follows in the preparation and adoption of the budget.

**Capital Budget:** a plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the annual budget, which is based on the Capital Improvement Program (CIP).

**Capital Improvement Plan (CIP):** a plan for capital expenditures to be incurred each year over a fixed period of years setting forth each capital project, the duration of the project and the amount to be expended each year of financing those projects.

**Capital Outlay:** the purchase of items that cost over \$1,000 and have a useful life of more than one year.

**Contingency:** an estimated amount of funds needed for deficiency, contingent or emergency purposes.

**Debt Service:** the actual cost of interest and principal on bond maturities as well as the interest costs of bond anticipation notes.

**Depreciation:** the amount of expense charged against earnings to write off the cost of an asset over its useful life, giving consideration to wear and tear, obsolescence, and salvage value.

**Department:** an organizational and/or budgetary unit established by the Village Board to carry out specified public services and implement policy directives.

**Direct Expenses:** expenses specifically incurred as the result of providing a product of service (e.g., labor and material used).

**Disbursements:** funds actually expended.

**Expenses:** charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges presumed to benefit the current fiscal period.

**Fixed Assets:** assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**Fixed Charges:** expenses that are generally recurring and constant.

**Fund:** a set of interrelated accounts which record assets and liabilities related to a specific purpose. Also, a sum of money available for specified purposes.

# Glossary

**Fund Balance:** the excess of an entity's assets over its liabilities. Typically, excess revenues over expenditures at year-end will increase a fund's fund balance.

**General Fund:** the major municipally owned fund which is created with Village receipts and which is charged with expenditures from such revenues.

**Grant:** a contribution of assets by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grant moneys are usually dedicated for specific purposes.

**ICMA:** International City/County Management Association, professional organization for municipal management.

**Inter-fund Transfers:** payments from one administrative budget fund to another, which result in the recording of a receipt and expenditure.

**Liability:** debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

**Line Item Budget:** a detailed budget, classified by object, within each organizational unit, and including each account utilized.

**Operating Budget:** authorized expenditures for on-going municipal services (e.g., police and fire protection, street maintenance, etc.)

**Ordinance:** a law set forth by a governmental authority; a municipal regulation.

**Policy:** a definite course of action adopted after a review of information and directed at the realization of goals.

**Reimbursements:** fees received as payment for the provision of specific municipal services.

**Reserves:** an account used to indicate that portion of fund equity, which is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

**Resolution:** a special order by the legislative body, authorizing an action to occur.

**Revenue:** additions to the Village's financial assets (such as taxes and grants) which do not in themselves increase the Village's liabilities or cancel out a previous expenditure.



## Glossary

**Special Assessment:** a tax or levy imposed against a specific parcel of real estate that will benefit from a proposed public improvement like a street.

**Special Revenue Fund:** a fund to account for the proceeds of specific revenue sources (other than special assessment, expendable trusts, or the major capital projects) that are legally restricted to expenditures for specified purposes.

**Surplus:** revenues that exceed expenses for a specific period of time.

**Taxes:** compulsory charges levied by a government for the purpose of financing services to all the citizens.

**Transfers In/Out:** a legally authorized funding transfer between funds in which one fund is responsible for the initial receipt and the other fund is responsible for the actual disbursement.